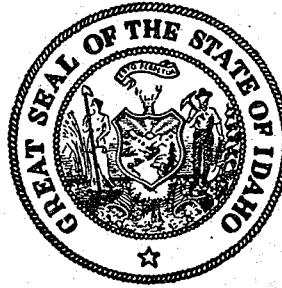


*Twenty-Eighth Biennial*

**REPORT  
OF THE  
STATE AUDITOR  
STATE OF IDAHO**



*July 1, 1944 to June 30, 1946*



**ERNEST G. HANSEN  
STATE AUDITOR**

*Twenty-Eighth Biennial*

**REPORT  
OF THE  
STATE AUDITOR  
STATE OF IDAHO**



*July 1, 1944 to June 30, 1946*



**ERNEST G. HANSEN  
STATE AUDITOR**

## OFFICE OF STATE AUDITOR

### PERSONNEL \*

Ernest G. Hansen, State Auditor  
Edward J. Parker, Chief Accountant  
Leland R. Cannon, Chief Examiner  
Louis J. Bideganeta, Assistant Chief Accountant  
Eric Osterberg, Chief Claims Examiner  
Louis Roos, Senior Examiner  
A. Warren Cate, Senior Accountant  
Richard C. Swager, Senior Examiner  
Lee Stroder, Senior Examiner  
Corwin Biehl, Special Examiner  
Ray Clark, Senior Examiner  
Nell Elison, Chief Clerk  
W. B. Moore, Senior Accountant  
Kenneth Harper, Inventory Accountant  
Arline Redford, Secretary  
Jessie McGrath, Chief Warrant Accountant

\* Above personnel status as of November 16, 1946.

During my term of office, since January 2, 1945, sixty-eight people have been employed. Personnel turnover has been over 100 per cent (this excludes professional accountants who have been engaged by the office for special work).



### DUTIES OF THE STATE AUDITOR

To "superintend the fiscal affairs of the state"—to keep accounting controls on all revenues and expenditures (being responsible for the general accounting of all state business) . . . check all collections deposited into the State Treasury . . . pre-audit all vouchers before issuing the warrants . . . disbursing of all warrants . . . post-audit revenue collections and expenditures in all departments and institutions (excluding educational institutions) . . . supervise county and municipal accounting and auditing procedures . . . member of various boards such as: Secretary to State Board of Examiners; State Land Board; Forestry Board; Board of Canvassers; Advisory Board of Purchasing Agent; and Board of Trustees under the newly-enacted Teachers' Retirement System . . . to report to the people through the governor and legislature upon the general cost of financing our state government relative to the sources of revenue from which the activities are financed.

## OFFICE OF THE STATE AUDITOR

BOISE, IDAHO

NOVEMBER 16, 1946

HONORABLE ARNOLD WILLIAMS

Governor of Idaho

Dear Governor:

In compliance with Section 65-1005, Idaho Code Annotated, we submit herewith our twenty-eighth "Biennial Report," thus beginning with the last reporting period date covering two fiscal years from July 1, 1944 to and including June 30, 1946. This is the first official biennial report covering actually a two-year fiscal period, showing analysis of all operating and revenue trends in the various state departments and institutions.

As is shown in the regular Exhibits of this report, the State of Idaho is in a generally strong financial condition due primarily to the effect of wartime circulation of monies among the taxpayers, which is apparent in the high income tax revenue collections.

Some general precautions must be stated as regards the General Fund free balance which occurs in this report. Of first consideration is the fact that the June 30th date marks the "high" point in collections, since it reflects heavy collections of income tax occurring in the first half of the calendar year. The receipt of the final payment of the ad valorem tax charges against counties for the previous year, and the transfer to the General Fund of the heavy side of the liquor profits from the holiday trade, also occur in the first half of the calendar year. Conversely, statutory transfers out of the Fund are made the second half to the Public School Income Fund for educational purposes.

The second consideration is that major construction items for the state's institutions have been postponed from year to year and provision must be made and funds maintained on hand to meet these needs. The Extraordinary Twenty-eighth Legislative Session appropriated a total of \$2,093,218.00 to provide for the first two years of a proposed six-year program, which included emergency buildings at the University of Idaho, Southern Branch, State Mental Institutions at Blackfoot, Orofino and Nampa, the Industrial Training School and the Deaf and Blind School. This money can not be spent to any economical advantage now because of continued scarcity of materials and manpower. Actually, the amounts appropriated would not, at present, begin to cover the estimates which they were designed for six months ago because of ascending costs in construction work.

### RECOMMENDATIONS WITH RESPECT TO ACCOUNTING SYSTEM

From some of my own observations, based upon five and one-half years of experience in the office prior to serving the last two years as State Auditor, I wish to bring your attention to a few vital points relative to the continuation of the new general accounting system that was installed October 1, 1942. This centralized control accounting system has been in operation for more than four years and has become effectively operative in all branches of our state government. However, there are certain rigid regulations and policies that must be enforced with respect to the following:

#### 1. *Monthly Statement of Operations*

Monthly statement of operations (transcript of daily transactions of expenditures) is to be furnished by the State Auditor's Office, affecting the particular state department or institution, and reconciliation of same must be done each month.

**2. Unliquidated Encumbrances**

Periodically, unliquidated encumbrances are to be cancelled where vendors fail to make delivery at the specified time or are unable to deliver the item. Monthly standing purchase orders are to be cancelled at the beginning of each month and new ones issued.

**3. Purchasing of Supplies and Equipment**

Purchasing of supplies and equipment must be routed through the State Purchasing Agent. Department or institution heads should consult with the Purchasing Agent regarding the probable trend of prices on various classes of goods or supplies.

Emergency purchase orders should be issued only in rare cases where goods must be ordered immediately and the order can not be held up long enough to clear through the office of the State Purchasing Agent and the State Auditor. This form is not to be used where the circumstances do not justify same.

**4. Budgeting and Financial Operation**

Carefully planned budgeting and financial operation by every department and institution should be contemplated so that the necessity of transferring between expenditure classification and supplemental allotment increases is held at a minimum. In case it is necessary to change the allotment, such transactions must be done before the obligation is incurred.

**5. Consolidation of Funds**

Legislative action should be taken toward the end of consolidating closely-related operating funds and eliminating non-essential special funds. In many cases these special funds simply represent the dedication of cash reserves, set aside for special-purpose expenditures created from particular sources of revenue.

**6. Financial Reports**

Comprehensive and informative financial reports should be periodically submitted to the legislators and to the public with respect to the cost of financing our state government relative to the sources of revenues from which the activities are financed.

The effectiveness of the preceding regulations and policies rests on the competency and cooperation of the personnel in all departments. Details with respect to the general accounting system and state procedures are set forth in an accounting handbook, a copy of which has been issued to all state departments, bureaus and institutions.

## RECOMMENDATIONS WITH RESPECT TO LEGISLATION

**1. Consolidation of State Tax and License Collection Agencies**

It is recommended to effect consolidation of all major state tax and license agencies of the State of Idaho under the State Tax Commission in order to secure centralized control and administrative uniformity in collecting, auditing, levying and general administration of all major sources of tax and license revenue on a business-like basis.

**2. Separation of the Function of Post-Auditing from the Function of Financial Administration**

It is recommended the separation of the function of post-auditing from the function of financial administration, now under the State Auditor. The State Auditor has the duty of administering in general the financial affairs of the state and he is also charged with the duties to examine by means of post-audits the accounts and records of all state departments to the extent provided for under the laws pertaining to the Bureau of Public Accounts. The two basic functions under principles of internal control are inconsistent when vested in the same office. Amendatory legislation or constitutional amendment to effect separation of these basic functions is therefore recommended.

**3. Transfer Excess Balance of Liquor Law Enforcement Fund**

It was provided under Chapter 175 of the 1943 Regular Legislative Session to collect additional revenue from the sale of alcoholic liquor and wholesale of beer, requiring such money to be paid into the State Treasury for Liquor Law Enforcement, and the same was perpetually appropriated for the purposes of enforcement of the "Idaho Liquor Law" by the Department of Law Enforcement. There now exists, since the enactment of the law in 1943, an accumulated balance in the fund of \$134,622.28. It is recommended to the Legislature to pass a law that any monies over and above the sum of \$20,000.00 remaining in stated fund on June 30 date of each fiscal year is to be transferred to the General Fund.

**4. Transfer Unexpended Balance from State Employment Service**

Legislation should be passed to transfer from the State Employment Service an unexpended balance, shown on the books, of \$15,101.08 to the General Fund. This State Employment Service Fund was created under Chapter 22 of the 1935 First Extraordinary Legislative Session. Future operation of this agency will be financed by the federal government.

**5. Consolidation of Residue Balances in Construction Funds**

As a result of former bond issues for institutional construction, there are a number of "residue balances" either on buildings which have been constructed, or on which construction was suspended during the war and has not been resumed. The Legislature might well provide for the consolidation of these balances by transfer into newer appropriations for like purposes, or take some other measures to provide further expenditure for the purposes originally intended. In all cases where bonds were issued, the bonds have been repaid.

**6. Expand Appropriation in the Bureau of Highways**

In the Bureau of Highways it is suggested that the legislative appropriation be expanded to cover all administrative, executive, engineering and supervisory payroll costs as well as all other overhead and/or administrative expense. It is also suggested that legislation be sought which would prohibit the expenditure of non-appropriated funds for any purpose or object already covered by the legislative appropriation. This would give some assurance that non-appropriated funds would be expended only on maintenance, construction and equipment operation; in other words, on direct highway expenses.

## IN CONCLUSION

In the past four years there have been many improvements in the general accounting system pertaining to procedures and records; however, there is much yet to be accomplished with respect to an adequate inventory record of state-owned property and particularly to non-expendable items.

At this time I wish to extend greetings and success to State Auditor-elect N. P. Nielson. To all those of my office employees who have worked loyally with me in my efforts for the State of Idaho, I express my sincere appreciation for their faithful services.

The attitude of all the state officials, department and institution heads has been most cooperative, and I take this occasion to express my high appreciation of the courtesies shown to me.

Respectfully submitted,



State Auditor.

## T A B L E   O F   C O N T E N T S

- EXHIBIT A**      Summary balance sheet—All Funds
- SCHEDULE A- 1** Statement of cash, liabilities and fund balances of miscellaneous restricted revenue funds, bond interest and redemption funds, and construction funds
- SCHEDULE A- 2** Statement of cash, liabilities and fund balances—Non-Operating and Unemployment Compensation Funds.
- EXHIBIT B**      Analysis of changes in fund balances—All Funds
- SCHEDULE B- 1** Statement of Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption, and Construction Funds.
- SCHEDULE B- 2** Statement of changes—Non-Operating and Unemployment Compensation Funds.
- EXHIBIT C**      Summary statement of revenues and expenditures—All Funds
- SCHEDULE C- 1** Analysis of operation—Liquor Dispensary Fund
- SCHEDULE C- 2** Analysis of operation—State Insurance Fund
- EXHIBIT D**      Statement of revenues and collections—All Funds
- EXHIBIT E**      Statement of expenditures—Operating Funds, 24 months period
- SCHEDULE E- 1** Analysis of operations—General Government
- SCHEDULE E- 2** Analysis of operations—Agricultural and Animal Industry
- SCHEDULE E- 3** Analysis of operations—Business Regulations
- SCHEDULE E- 4** Analysis of operations—Conservation and Development
- SCHEDULE E- 5** Analysis of operations—Correction
- SCHEDULE E- 6** Analysis of operations—Education
- SCHEDULE E- 7** Analysis of operations—Health
- SCHEDULE E- 8** Analysis of operations—Public Welfare
- SCHEDULE E- 9** Analysis of operations—Public Works and Highways
- SCHEDULE E-10** Analysis of operations—Public Lands and Investments
- SCHEDULE E-11** Analysis of operations—Protection of Persons and Property
- SCHEDULE E-12** Analysis of operations—Tax Administration
- SCHEDULE E-13** Analysis of operations—Miscellaneous Government Activities
- SCHEDULE E-14** Analysis of operations—Miscellaneous Claims and Awards
- SCHEDULE E-15** Analysis of operations—Debt Service and Redemptions
- SCHEDULE E-16** Analysis of operations—Construction Projects
- SCHEDULE E-17** Analysis of operations—Support of Non-Government Agencies
- EXHIBIT F**      Balance sheet showing conditions at June 30, 1946 with respect to Budgetary Estimates and Authorizations for the two-year period ending June 30, 1947—General Fund
- EXHIBIT F- 1** Summary analysis of appropriations—General Fund
- EXHIBIT G**      Analysis of bonded indebtedness of the State, showing changes in the outstanding obligations
- EXHIBIT H**      Analysis of taxes due from counties under levies for the years 1941-1944-1945.

## INTERPRETATIVE COMMENTS

(By EDWARD J. PARKER, Chief Accountant)

The twenty-four months operations for all funds resulted in a free balance of \$15,200,270.91 (exclusive of Unemployment Compensation Trust Account on deposit with the United States Treasury), an increase of \$7,395,994.05 since July 1, 1944. The following tabulation shows the Free Fund Balances as of June 30, 1946:

|  | STATEMENT<br>REFERENCE | FREE FUND<br>BALANCE   |
|--|------------------------|------------------------|
| General Fund.....  | Exhibit A              | \$ 7,389,895.07        |
| Restricted Revenue Funds (including Bond Interest and Construction Funds)..... | Schedule A-1           | 1,751,774.08           |
| Public Health Trust.....   | Exhibit A              | 84,563.77              |
| Cooperative Emergency Revenue.....   | Exhibit A              | 118,487.39             |
| Highway Fund.....  | Exhibit A              | 1,131,840.42           |
| Fish and Game Fund.....  | Exhibit A              | 506,762.28             |
| <b>TOTAL OPERATING FUNDS.....</b>  |                        | <b>\$10,983,323.01</b> |
| State Enterprise Funds:  |                        |                        |
| State Liquor Fund.....   | Exhibit A              | \$ 1,043,319.45        |
| State Insurance Fund.....  | Exhibit A              | 271,663.62             |
| Non-Operating Funds.....   | Exhibit A              | 2,901,964.83           |
| <b>TOTAL ALL FUNDS.....</b>  |                        | <b>\$15,200,270.91</b> |

The free balance is the Auditor's cash balance less encumbered commitments for services or supplies submitted by purchase orders or miscellaneous encumbrance requisitions. During the two-year period, the General Fund resulted in a free balance of \$7,389,895.07, an increase of \$3,542,507.46. This increase in free balance is merely an excess of revenue above expenditures, which is primarily attributable to wartime monies in circulation, and is apparent in the Special Exhibit shown in this report by the high income tax collections. The Special Funds reflected a free balance of \$7,810,375.84, an increase of \$3,853,486.59 since June 30, 1944.

### SPECIAL EXHIBIT

This Exhibit shows by classification the revenue and non-revenue receipts collected during the twenty-four months period. There is shown in this Exhibit under "Liquor Tax" an amount of \$23,902.76 collected from such tax. It is to be explained that this is merely an adjustment made by transfer during the current reporting period, since the tax was abolished in 1943. The major portion of the receipts under the classification of "Miscellaneous Sales" in this Exhibit consists of a liquor profit distribution to the General Fund in the amount of \$1,457,219.37, which has been reported in prior bienniums as a transfer to the General Fund. The cigarette tax that was passed by the Twenty-eighth Legislative Regular Session has benefited the General Fund in the amount of \$970,171.67, or a monthly average of \$69,297.97 since its enactment. The major portion of the non-revenue receipts collected under "Sales of Capital Assets" represents payments received on loans invested and retirement of securities. The item "Trust Accounts" under "Non-Revenue Receipts" consists of Suspense Funds which derive benefits from collections of undetermined status held in the custody of the State Treasurer pending disposition by transfer to regular state revenue funds or the return to payee; also Trust and Agency funds which consist of assets received and held by the State Treasurer for administration by the state in the capacity of a trustee or agent.

EXHIBIT "A" is a summary balance sheet of all funds, showing total assets, liabilities, reserves and free balances for the twenty-four months period. In this Exhibit, "Ending Outstanding Orders" in the General Fund includes orders outstanding for the Bureau of Supplies amounting to \$2,990.02, while Exhibit "B" does not include the Bureau of Supplies' Ending Outstanding Orders. Exhibit "A" is supplemented by Schedules "A-1" and "A-2," which present a statement of cash, liabilities and fund balances of Miscellaneous Restricted Revenue Funds, and Non-operating Funds. The item "Reserve for Continuing Appropriation" as is shown in the Exhibit in the amount of \$20,117.08 consists of appropriations that were made out of the General Fund for payment of Soldiers' Memorial and Carey Act Relief.

EXHIBIT "B" presents a summary analysis of changes in all fund balances and is supplemented by Schedules "B-1" and "B-2" which set forth the changes in the individual miscellaneous restricted revenue funds and non-operating fund balances for the twenty-four months period. The item "Provision for Rotary Funds" represents the difference between Rotary Funds open and closed. In this Exhibit the Bureau of Supplies' receipts in the amount of \$2,455.06 are excluded, while they are shown as "Receipts Collected" in the Special Exhibit, Exhibits "C" and "D."

The following tabulation shows the Legislative Grants transferred from the General Fund to the various Special Funds for the twenty-four months:

| TRANSFERRED TO                | Authorized<br>Legislative<br>Grants | Amount<br>Transferred  | Balance to Be<br>Transferred |
|-------------------------------|-------------------------------------|------------------------|------------------------------|
| Public School Income.....     | \$ 4,275,000.00                     | \$ 2,762,500.00        | \$ 1,512,500.00              |
| Cooperative Welfare.....      | 8,794,494.94                        | 4,923,687.22           | 3,870,807.72                 |
| Occupational Disease .....    | 5,460.00                            | 5,460.00               | .....                        |
| State Teachers' Aid Fund..... | 200,000.00                          | 200,000.00             | .....                        |
| Education Rotary Fund.....    | 10,000.00                           | .....                  | 10,000.00                    |
| <b>TOTAL.....</b>             | <b>\$13,284,954.94</b>              | <b>\$ 7,891,647.22</b> | <b>\$ 5,393,307.72</b>       |

EXHIBIT "C" presents a summary of receipts and expenditures for all funds according to statutory classification. Under the Cooperative Emergency Revenue Fund the total receipts for Public Assistance amounted to \$4,725,693.77. Included in this amount is the Federal participation of \$4,450,576.54. During the twenty-four months period there was transferred to the Cooperative Emergency Revenue from the General Fund, \$4,923,687.22 for Public Assistance.

SCHEDULE "C-1" presents analysis of operations and fund changes in the Liquor Fund during the twenty-four months period. The Liquor Fund is designated as a State Enterprise Fund because the operations therein are similar to those of a commercial enterprise. During the two-year operation there was a profit in the Liquor Fund of \$3,082,698.53, of which distribution was made as follows:

|                   |                |                             |              |
|-------------------|----------------|-----------------------------|--------------|
| General Fund..... | \$1,457,219.37 | Liquor Law Enforcement..... | \$ 98,379.01 |
| Counties.....     | 1,457,219.36   | Narcotics Research.....     | 69,880.79    |

SCHEDULE "C-2" presents an analysis of operations and fund balances in the State Insurance Fund during the two-year period. The State Insurance Fund is designated as a State Enterprise Fund because the operations therein are similar to those of a commercial enterprise, although the State Insurance Fund is on a non-profit basis for the benefit of the members contributing premiums for state insurance protection. The item "Losses and Compensation" in the amount of \$733,897.42, shown under "Payment as Agent" represents the compensation paid to workmen under the state insurance.

EXHIBIT "D" presents an analysis of receipts by classification and collecting agencies in all funds. The italics shown in this Exhibit indicate red figures representing receipts adjustments applicable to the prior biennium. Under the caption heading "Revenue to Appropriations" there is represented departmental restricted revenue receipts available for expenditure in addition to the appropriation that was made by the Legislature.

EXHIBIT "E," supplemented by Schedules "E-1" through "E-17," presents an analysis of expenditures for the General and other operating funds, classified according to the functional activities of government and the character or object of expenditures; also, analysis of General Fund Appropriation for the period from July 1, 1944 to June 30, 1946. The item "Cancelled Warrants" represents warrants outstanding for a period of two years or more. In accordance with Chapter 26, 1941 Session Laws, all warrants outstanding for a period of two years or more shall be cancelled as of July 1 of each fiscal year. Included in Schedule "E-12" is the gasoline tax refund amounting to \$1,284,557.87, as is provided in Chapter 193, Section 18 of the 1945 Session Laws.

EXHIBIT "F-1" presents a summary analysis of the General Fund Appropriation, showing the unencumbered appropriation balance as of June 30, 1944, the authorized appropriations and lapsed appropriations as of June 30, 1945 in the amount of \$412,450.83, and the unencumbered appropriation balance of \$6,914,280.84 as of June 30, 1946.

EXHIBIT "F" presents a balance sheet, showing conditions at June 30, 1946, with respect to budgetary estimates and authorizations for the two-year period ending June 30, 1947. The estimated revenues were based on the actual collections received during the year July 1, 1945 to June 30, 1946. The estimated expenditures were based on the original budgetary appropriations that were made in the Twenty-eighth Regular and Extraordinary Legislative Sessions, which included the appropriations that were made for construction of buildings at the various institutions in the amount of \$2,093,218.00.

The following is a comparative statement of the major sources and items of General Fund Revenue for the periods of July 1, 1942 to June 30, 1944 and July 1, 1944 to June 30, 1946:

| SOURCE AND DESCRIPTION             | July 1, 1942 to June 30, 1944 | July 1, 1944 to June 30, 1946 | Increase or Decrease*  |
|------------------------------------|-------------------------------|-------------------------------|------------------------|
| <i>Taxes:</i>                      |                               |                               |                        |
| Property Tax.....                  | \$ 2,227,760.62               | \$ 2,290,292.17               | \$ 62,531.55           |
| Beer Revenue Tax.....              | 549,137.80                    | 696,786.23                    | 147,648.43             |
| Income Tax.....                    | 7,785,114.76                  | 8,986,073.34                  | 1,200,958.58           |
| Inheritance Tax.....               | 235,481.48                    | 261,123.36                    | 25,641.88              |
| Kilowatt Tax.....                  | 941,822.99                    | 870,452.95                    | 71,370.04*             |
| Insurance Premium Tax.....         | 839,504.58                    | 982,026.82                    | 142,522.24             |
| Liquor Tax.....                    | 787,893.98                    | 23,902.76                     | 763,991.22*            |
| Mine License Tax.....              | 239,545.16                    | 182,833.28                    | 56,711.88*             |
| Cigarette Tax.....                 |                               | 970,171.67                    | 970,171.67             |
| Express Company Tax.....           | 4,196.84                      | 5,050.01                      | 853.17                 |
| Malt Tax.....                      | 291.83                        | 366.70                        | 74.87                  |
| Corporation Tax.....               | 144,671.25                    | 164,758.55                    | 20,087.30              |
| <b>TOTAL TAXES.....</b>            | <b>\$13,755,421.29</b>        | <b>\$15,433,837.84</b>        | <b>\$ 1,678,416.55</b> |
| Other Revenue Collections.....     | \$ 1,737,284.88               | \$ 2,822,350.07               | \$ 1,085,065.19        |
| <b>TOTAL REVENUE RECEIPTS.....</b> | <b>\$15,492,706.17</b>        | <b>\$18,256,187.91</b>        | <b>\$ 2,763,481.74</b> |
| Non-Revenue Collections.....       | \$ 124,851.23                 | \$ 40,552.90                  | \$ 84,298.33*          |
| <b>GRAND TOTAL.....</b>            | <b>\$15,617,557.40</b>        | <b>\$18,296,740.81</b>        | <b>\$ 2,679,183.41</b> |

\* Indicates Decreases.

EXHIBIT "G" presents analysis of bonded indebtedness of the state, showing changes in the outstanding obligations for the twenty-four month period ending June 30, 1946. During this period the bond indebtedness has been reduced by \$926,600.00, leaving a balance of \$71,000.00, which is not callable at this time but for which funds have been reserved in the Treasury for payment when they become due. There are no General Obligation bonds outstanding.

EXHIBIT "H" presents analysis of taxes due from counties under levies for the years 1944 and 1945. There was also a delinquent tax collected in the amount of \$1.68 from the counties.

**SPECIAL EXHIBIT**  
**Showing Detail of Revenue and Non-Revenue Receipts Collected During the Period from**  
**July 1, 1944 to June 30, 1946**

| TAXES                                       | GENERAL FUND           | SPECIAL FUND           | TOTALS                 |
|---|------------------------|------------------------|------------------------|
| Property Tax.....                           | \$ 2,290,292.17        | \$ 791,189.26          | \$ 3,081,481.43        |
| Excise and Other Taxes:                     |                        |                        |                        |
| Athletic Tax.....                           |                        | 2,761.79               | 2,761.79               |
| Beer Revenue Tax.....                       | 696,786.23             |                        | 696,786.23             |
| Contractor's License Tax.....               |                        | 25,681.35              | 25,681.35              |
| Corporation Tax.....                        | 164,758.55             |                        | 164,758.55             |
| Experimental Fertilizer.....                |                        | 3,766.59               | 3,766.59               |
| Express Company Tax.....                    | 5,050.01               |                        | 5,050.01               |
| Fruit and Vegetable Advertising Tax.....    |                        | 192,257.35             | 192,257.35             |
| Gasoline Tax.....                           |                        | 12,303,595.90          | 12,303,595.90          |
| Income Tax.....                             | 8,986,073.34           | 90,773.67              | 9,076,847.01           |
| Inheritance Tax.....                        | 261,123.36             |                        | 261,123.36             |
| Insurance Premium Tax.....                  | 982,026.82             |                        | 982,026.82             |
| Kilowatt Hour Tax.....                      | 870,452.95             |                        | 870,452.95             |
| Liquor Tax.....                             | 23,902.76              |                        | 23,902.76              |
| Liquor Law Enforcement Tax.....             |                        | 68,981.63              | 68,981.63              |
| Malt Tax.....                               | 366.70                 |                        | 366.70                 |
| Mine License Tax.....                       | 182,833.28             |                        | 182,833.28             |
| Oleo Stamp Tax.....                         |                        | 54,597.75              | 54,597.75              |
| Transportation Tax.....                     |                        | 139,205.06             | 139,205.06             |
| Whitefish Tax.....                          |                        | 44.36                  | 44.36                  |
| Workmen's Compensation Tax.....             |                        | 34,705.18              | 34,705.18              |
| Cigarette Tax.....                          | 970,171.67             |                        | 970,171.67             |
| <b>TOTAL TAX RECEIPTS.....</b>              | <b>\$15,433,837.84</b> | <b>\$13,707,559.89</b> | <b>\$29,141,397.73</b> |
|   |                        |                        |                        |
| Licenses and Permits.....                   | \$ 439,557.28          | \$ 2,012,610.61        | \$ 2,452,167.89        |
| Services and Fees.....                      | 428,563.75             | 852,272.62             | 1,280,836.37           |
| Interest and Penalties.....                 | 339,017.36             | 1,471,896.78           | 1,810,914.14           |
| Rentals.....                                | 50,999.71              | 418,253.91             | 469,253.62             |
| Fines, Forfeitures, Escheats, Etc.....      |                        | 192.09                 | 89,524.67              |
| Miscellaneous Sales.....                    | 1,538,192.38           | 20,307,663.58          | 21,845,855.96          |
| Matched Funds and Contributions.....        | 25,827.50              | 13,764,973.40          | 13,790,800.90          |
| <b>TOTAL OTHER RECEIPTS.....</b>            | <b>\$ 2,822,350.07</b> | <b>\$38,917,195.57</b> | <b>\$41,739,545.64</b> |
| <b>TOTAL REVENUE RECEIPTS.....</b>          | <b>\$18,256,187.91</b> | <b>\$52,624,755.46</b> | <b>\$70,880,943.37</b> |
|   |                        |                        |                        |
| <i>Non-Revenue Receipts:</i>                |                        |                        |                        |
| Sales of Capital Assets.....                | \$ 8,905.66            | \$ 6,209,973.93        | \$ 6,218,879.59        |
| Insurance Adjustment of Capital Assets..... |                        | 1,038.19               | 7,135.04               |
| Trust Accounts.....                         |                        | 5,016,794.19           | 5,016,794.19           |
| Refunds of Erroneous Receipts.....          | 30,609.05              | 201,405.34             | 232,014.39             |
| <b>TOTAL NON-REVENUE RECEIPTS.....</b>      | <b>\$ 40,552.90</b>    | <b>\$11,434,270.31</b> | <b>\$11,474,823.21</b> |
| <b>TOTAL REVENUE AND NON-REVENUE.....</b>   | <b>\$18,296,740.81</b> | <b>\$64,059,025.77</b> | <b>\$82,355,766.58</b> |

## Exhibit A

## Summary Balance Sheets—All Funds—At June 30, 1946

|  | General Fund          | Restricted Revenue Funds (Sch. A-1) | Public Health Trust Fund | Cooperative Emergency Revenue | Highway Fund          | Fish and Game Fund  | Total Operating Funds  | State Enterprise Funds |                      | Non-Operating Funds (Sch. A-2) | Totals Combined, All Funds |
|--|-----------------------|-------------------------------------|--------------------------|-------------------------------|-----------------------|---------------------|------------------------|------------------------|----------------------|--------------------------------|----------------------------|
|  |                       |                                     |                          |                               |                       |                     |                        | Liquor Fund            | State Insurance Fund |                                |                            |
| <i>Assets:</i>   |                       |                                     |                          |                               |                       |                     |                        |                        |                      |                                |                            |
| Cash with State Treasurer.....   | \$7,845,836.76        | \$1,944,463.50                      | \$110,324.32             | \$238,344.59                  | \$1,926,339.39        | \$578,920.60        | \$12,644,229.16        | \$1,148,676.85         | \$279,059.79         | \$2,948,764.98                 | \$17,020,730.78            |
| Rotary Funds Subject to Withdrawal upon Authorization of Bonded Disb. Ofers. | 20,148.88             | 4,633.23                            | .....                    | 1,674.91                      | 8,382.97              | 1,000.00            | 35,839.99              | 2,802.42               | 34,588.13            | 22,749.03                      | 95,979.57                  |
| Inventories—Materials and Supplies—(Bureau of Supplies).....                 | 8,141.48              | .....                               | .....                    | .....                         | .....                 | .....               | 8,141.48               | .....                  | .....                | .....                          | 8,141.48                   |
| Taxes Receivable from Counties (Ex. H.).....                                 | 567,433.01            | .....                               | .....                    | .....                         | .....                 | .....               | 567,433.01             | .....                  | .....                | .....                          | 567,433.01                 |
| <b>TOTAL ASSETS.....</b>   | <b>\$8,441,560.13</b> | <b>\$1,949,096.73</b>               | <b>\$110,324.32</b>      | <b>\$240,019.50</b>           | <b>\$1,934,722.36</b> | <b>\$578,920.60</b> | <b>\$13,255,643.64</b> | <b>\$1,151,479.27</b>  | <b>\$313,647.92</b>  | <b>\$2,971,514.01</b>          | <b>\$17,692,284.84</b>     |
| <i>Liabilities:</i>  |                       |                                     |                          |                               |                       |                     |                        |                        |                      |                                |                            |
| Outstanding Regular Warrants.....  | \$ 205,594.69         | \$ 110,610.67                       | \$ 22,726.41             | \$ 116,464.06                 | \$ 197,743.33         | \$ 36,288.53        | \$ 689,427.69          | \$ 100,500.89          | \$ 6,772.02          | \$ 46,775.15                   | \$ 843,475.75              |
| Outstanding Registered Warrants.....   | .....                 | .....                               | .....                    | .....                         | .....                 | .....               | .....                  | .....                  | .....                | .....                          | .....                      |
| Reserve for Outstanding Orders.....  | 228,371.40            | 82,078.75                           | 3,034.14                 | 3,393.14                      | 596,755.64            | 35,869.79           | 949,502.86             | 4,856.51               | 624.15               | 25.00                          | 955,008.52                 |
| <b>TOTAL LIABILITIES.....</b>  | <b>\$ 433,966.09</b>  | <b>\$ 192,689.42</b>                | <b>\$ 25,760.55</b>      | <b>\$ 119,857.20</b>          | <b>\$ 794,498.97</b>  | <b>\$ 72,158.32</b> | <b>\$ 1,638,930.55</b> | <b>\$ 105,357.40</b>   | <b>\$ 7,396.17</b>   | <b>\$ 46,800.15</b>            | <b>\$ 1,798,484.27</b>     |
| <i>Fund Bal. (incl. Surplus Reserves):</i>                                   |                       |                                     |                          |                               |                       |                     |                        |                        |                      |                                |                            |
| Reserve for Continuing Appropriations.....                                   | \$ 20,117.08          | .....                               | .....                    | .....                         | .....                 | .....               | \$ 20,117.08           | .....                  | .....                | .....                          | \$ 20,117.08               |
| Reserve for Taxes Rec. from Counties.....                                    | 567,433.01            | .....                               | .....                    | .....                         | .....                 | .....               | 567,433.01             | .....                  | .....                | .....                          | 567,433.01                 |
| Reserve for Cash Carried as Rotary Fund.....                                 | 20,148.88             | 4,633.23                            | .....                    | 1,674.91                      | 8,382.97              | 1,000.00            | 35,839.99              | 2,802.42               | 34,588.13            | 22,749.03                      | 95,979.57                  |
| Reserve for Investment in Inventories (Bureau of Supplies).....              | 10,000.00             | .....                               | .....                    | .....                         | .....                 | .....               | 10,000.00              | .....                  | .....                | .....                          | 10,000.00                  |
| <b>TOTAL RESERVES.....</b>   | <b>\$ 617,698.97</b>  | <b>\$ 4,633.23</b>                  | <b>\$ .....</b>          | <b>\$ 1,674.91</b>            | <b>\$ 8,382.97</b>    | <b>\$ 1,000.00</b>  | <b>\$ 633,390.08</b>   | <b>\$ 2,802.42</b>     | <b>\$ 34,588.13</b>  | <b>\$ 22,749.03</b>            | <b>\$ 693,529.66</b>       |
| <b>TOTAL RESERVES AND LIABILITIES.....</b>                                   | <b>\$1,051,665.06</b> | <b>\$ 197,322.65</b>                | <b>\$ 25,760.55</b>      | <b>\$ 121,532.11</b>          | <b>\$ 802,881.94</b>  | <b>\$ 73,158.32</b> | <b>\$ 2,272,320.63</b> | <b>\$ 108,159.82</b>   | <b>\$ 41,984.30</b>  | <b>\$ 69,549.18</b>            | <b>\$ 2,492,013.93</b>     |
| <b>Free Balances (Exhibit B).....</b>  | <b>\$7,389,895.07</b> | <b>\$1,751,774.08</b>               | <b>\$ 84,563.77</b>      | <b>\$118,487.39</b>           | <b>\$1,131,840.42</b> | <b>\$506,762.28</b> | <b>\$10,983,323.01</b> | <b>\$1,043,319.45</b>  | <b>\$271,663.62</b>  | <b>\$2,901,964.83</b>          | <b>\$15,200,270.91</b>     |
| <b>TOTAL LIABILITIES, RESERVES AND FREE BALANCES.....</b>                    | <b>\$8,441,560.13</b> | <b>\$1,949,096.73</b>               | <b>\$110,324.32</b>      | <b>\$240,019.50</b>           | <b>\$1,934,722.36</b> | <b>\$578,920.60</b> | <b>\$13,255,643.64</b> | <b>\$1,151,479.27</b>  | <b>\$313,647.92</b>  | <b>\$2,971,514.01</b>          | <b>\$17,692,284.84</b>     |

EXPLANATORY NOTATION: Exclusive of unemployment compensation trust-monies deposited with the U.S. Treasury.

STATE OF IDAHO  
Statement of Cash, Liabilities and Fund Balances of Miscellaneous Restricted Revenue Funds, Bond Interest and Redemption Funds, and Construction Funds at June 30, 1946

## Schedule A-1

| No.  | FUND NAME   | ASSETS                    |              |              | LIABILITIES          |                    |                   | Reserve For Rotary Funds | Fund Balances June 30, 1946 |
|--|-------------|---------------------------|--------------|--------------|----------------------|--------------------|-------------------|--------------------------|-----------------------------|
|  |             | Cash with State Treasurer | Rotary Funds | Total Assets | Outstanding Warrants | Outstanding Orders | Total Liabilities |                          |                             |
| <i>Judiciary:</i>                                |             |                           |              |              |                      |                    |                   |                          |                             |
| 15 Law Library.....                              | \$ 6,484.45 | \$ .....                  | \$ 6,484.45  | \$ .....     | \$ .....             | \$ .....           | \$ .....          | \$ .....                 | \$ 6,484.45                 |
| <i>Agriculture:</i>                              |             |                           |              |              |                      |                    |                   |                          |                             |
| 20 Weights and Measures Inspection.....          | 1,178.73    | .....                     | 1,178.73     | 1,013.39     | 68.73                | 1,082.12           | .....             | .....                    | 96.61                       |
| 21 Agriculture Inspection.....                   | 235,748.69  | .....                     | 235,748.69   | 11,838.72    | 1,158.10             | 12,996.82          | .....             | .....                    | 222,751.87                  |
| 22 Bee Inspection.....                           | 4,055.65    | .....                     | 4,055.65     | 329.15       | .....                | 329.15             | .....             | .....                    | 3,726.50                    |
| 27 Predatory Animal Fund.....                    | 49,731.96   | .....                     | 49,731.96    | 3,484.60     | 411.00               | 3,895.60           | .....             | .....                    | 45,836.36                   |
| 28 Sheep Inspection Fund.....                    | 34,332.11   | .....                     | 34,332.11    | 950.95       | 17.60                | 968.55             | .....             | .....                    | 33,363.56                   |
| 29 Experimental Fertilizer Fund.....             | 8,271.62    | .....                     | 8,271.62     | 490.00       | .....                | 490.00             | .....             | .....                    | 7,781.62                    |
| 31 Idaho Advertising and Development.....        | 35,797.32   | 921.00                    | 36,718.32    | 450.00       | 300.47               | 750.47             | 921.00            | .....                    | 35,046.85                   |
| 33 Livestock Disease Control.....                | 76,333.48   | .....                     | 76,333.48    | 1,448.93     | 5,823.19             | 7,272.12           | .....             | .....                    | 69,061.36                   |
| 34 Dairy Inspection.....                         | 12,828.01   | .....                     | 12,828.01    | 2,970.15     | 412.60               | 3,382.75           | .....             | .....                    | 9,445.26                    |
| <i>Business Regulation:</i>                      |             |                           |              |              |                      |                    |                   |                          |                             |
| 40 Banking and Investment Administration.....    | 24,591.21   | .....                     | 24,591.21    | 155.52       | 96.23                | 251.75             | .....             | .....                    | 24,339.46                   |
| 41 Occupational License Fund.....                | 15,562.65   | .....                     | 15,562.65    | 1,429.63     | 221.68               | 1,651.31           | .....             | .....                    | 13,911.34                   |
| 42 Industrial Administration Fund.....           | 126,738.15  | 1,000.00                  | 127,738.15   | 1,876.72     | 29.75                | 1,906.47           | 1,000.00          | 124,831.68               | .....                       |
| 43 Industrial Special Indemnity Fund.....        | 62,930.22   | .....                     | 62,930.22    | 135.55       | .....                | 135.55             | .....             | 62,794.67                | .....                       |
| 45 Employment Service.....                       | 15,101.08   | .....                     | 15,101.08    | .....        | .....                | .....              | .....             | .....                    | 15,101.08                   |
| 46 Athletic Fund.....                            | 4,767.23    | .....                     | 4,767.23     | .....        | .....                | .....              | .....             | .....                    | 4,767.23                    |
| 47 Bar Commission.....                           | 5,376.78    | .....                     | 5,376.78     | 313.29       | 21.00                | 334.29             | .....             | .....                    | 5,042.49                    |
| 48 Aeronautics Fund.....                         | 59,105.59   | .....                     | 59,105.59    | 467.40       | 14.00                | 481.40             | .....             | .....                    | 58,624.19                   |
| 49 Pharmacy Fund.....                            | 870.78      | .....                     | 870.78       | 19.28        | 19.10                | 38.38              | .....             | .....                    | 832.40                      |
| 50 Professional Engineers.....                   | 7,092.95    | .....                     | 7,092.95     | 30.00        | 12.00                | 42.00              | .....             | .....                    | 7,050.95                    |
| 51 Public Works Contractor's License.....        | 6,232.44    | .....                     | 6,232.44     | 360.00       | .....                | 360.00             | .....             | .....                    | 5,872.44                    |
| 52 Brand Inspection.....                         | 17,124.73   | .....                     | 17,124.73    | 2,537.50     | 82.25                | 2,619.75           | .....             | .....                    | 14,504.98                   |
| <i>Conservation, Recreation and Development:</i> |             |                           |              |              |                      |                    |                   |                          |                             |
| 60 Game Warden's Predatory Animal Fund.....      | 14,163.35   | .....                     | 14,163.35    | 1,302.27     | 93.58                | 1,395.85           | .....             | .....                    | 12,767.50                   |
| 61 Wildlife Restoration Project.....             | 9,256.41    | .....                     | 9,256.41     | 861          |                      |                    |                   |                          |                             |

## STATE OF IDAHO

## Schedule A-1—Continued

## Statement of Cash, Liabilities and Fund Balances of Miscellaneous Restricted Revenue Funds, Bond Interest and Redemption Funds, and Construction Funds at June 30, 1946

| No.  | FUND NAME  | ASSETS                       |                    |                       | LIABILITIES             |                       |                      | Reserve for<br>For Rotary<br>Funds | Fund<br>Balances<br>June 30, 1946 |
|--|--|------------------------------|--------------------|-----------------------|-------------------------|-----------------------|----------------------|------------------------------------|-----------------------------------|
|  |  | Cash with<br>State Treasurer | Rotary<br>Funds    | Total<br>Assets       | Outstanding<br>Warrants | Outstanding<br>Orders | Total<br>Liabilities |                                    |                                   |
| <i>Education:</i>  |  |                              |                    |                       |                         |                       |                      |                                    |                                   |
| 75   | Teachers' Registration.....                      | 7.79                         | .....              | 7.79                  | .....                   | .....                 | .....                | .....                              | 7.79                              |
| 76   | Albion State Normal School Income.....           | 21,922.37                    | .....              | 21,922.37             | 6,567.90                | .....                 | 6,567.90             | .....                              | 15,354.47                         |
| 77   | Deaf and Blind School Income.....                | 2,552.72                     | .....              | 2,552.72              | .....                   | .....                 | .....                | .....                              | 2,552.72                          |
| 78   | Industrial Training School Income.....           | 10,376.48                    | .....              | 10,376.48             | 2,305.66                | 1,741.09              | 4,046.75             | .....                              | 6,329.73                          |
| 79   | Lewiston Normal School Income.....               | 27,778.77                    | .....              | 27,778.77             | 669.09                  | 4,665.68              | 5,334.77             | .....                              | 22,444.00                         |
| 80   | University of Idaho Southern Branch Income.....  | 13,403.02                    | .....              | 13,403.02             | 176.35                  | .....                 | 176.35               | .....                              | 13,226.67                         |
| 114  | Narcotic Research.....                           | 32,850.40                    | .....              | 32,850.40             | 732.87                  | 617.73                | 1,350.60             | .....                              | 31,499.80                         |
| <i>Public Welfare:</i>                                   |  |                              |                    |                       |                         |                       |                      |                                    |                                   |
| 91   | State Hospital North Income.....                 | 10,912.15                    | .....              | 10,912.15             | .....                   | .....                 | .....                | .....                              | 10,912.15                         |
| 92   | State Hospital South Income.....                 | 11,770.54                    | .....              | 11,770.54             | 3,712.85                | 3,334.40              | 7,047.25             | .....                              | 4,723.29                          |
| 93   | Soldiers' Home Income.....                       | 9,261.56                     | .....              | 9,261.56              | 1,180.77                | 1,786.16              | 2,966.93             | .....                              | 6,294.63                          |
| 94   | Soldiers' Home (Federal Aid).....                | 4,088.89                     | .....              | 4,088.89              | 192.60                  | .....                 | 192.60               | .....                              | 3,896.29                          |
| <i>Public Lands and Investments:</i>                     |  |                              |                    |                       |                         |                       |                      |                                    |                                   |
| 100  | Farm Mortgage Fund.....                          | 15,020.00                    | .....              | 15,020.00             | .....                   | .....                 | .....                | .....                              | 15,020.00                         |
| 101  | State Land Water Maintenance and Assessment..... | 202.69                       | .....              | 202.69                | .....                   | 138.89                | 138.89               | .....                              | 63.80                             |
| 102  | Forester's Special Fund.....                     | 39,209.52                    | 2,506.40           | 41,715.92             | 831.34                  | .....                 | 831.34               | 2,506.40                           | 38,378.18                         |
| 103  | Forest Protection Trust Fund.....                | 13,709.35                    | .....              | 13,709.35             | .....                   | .....                 | .....                | .....                              | 13,709.35                         |
| 104  | U.S. Clarke-McNary Fund.....                     | 42,384.13                    | .....              | 42,384.13             | 1,320.14                | 1,925.00              | 3,245.14             | .....                              | 39,138.99                         |
| <i>Protection of Persons and Property:</i>               |  |                              |                    |                       |                         |                       |                      |                                    |                                   |
| 106  | Adjutant General's Contingent Fund.....          | 1,338.06                     | .....              | 1,338.06              | .....                   | .....                 | .....                | .....                              | 1,338.06                          |
| <i>Tax Administration:</i>                               |  |                              |                    |                       |                         |                       |                      |                                    |                                   |
| 110  | Motor Vehicle.....                               | 291,145.87                   | 205.83             | 291,351.70            | 14,323.13               | 47,080.60             | 61,403.73            | 205.83                             | 229,742.14                        |
| 111  | Income Tax Refund.....                           | 72,073.59                    | .....              | 72,073.59             | 2,317.91                | .....                 | 2,317.91             | .....                              | 69,755.68                         |
| 112  | Motor Fuels Refund.....                          | 77,636.53                    | .....              | 77,636.53             | 33,016.97               | .....                 | 33,016.97            | .....                              | 44,619.56                         |
| 113  | Liquor Law Enforcement.....                      | 127,529.72                   | .....              | 127,529.72            | 3,760.86                | 2,139.18              | 5,900.04             | .....                              | 121,629.68                        |
| <i>Miscellaneous Governmental Activities:</i>            |  |                              |                    |                       |                         |                       |                      |                                    |                                   |
| 115  | Lava Hot Springs.....                            | 11,090.26                    | .....              | 11,090.26             | 679.34                  | 2,597.85              | 3,277.19             | .....                              | 7,813.07                          |
| 116  | Southern Idaho Demonstration Farm.....           | 8,908.20                     | .....              | 8,908.20              | .....                   | .....                 | .....                | .....                              | 8,908.20                          |
| <b>TOTAL MISCELLANEOUS RESTRICTED REVENUE FUNDS.....</b> |  | <b>\$1,712,010.51</b>        | <b>\$ 4,633.23</b> | <b>\$1,716,643.74</b> | <b>\$110,610.67</b>     | <b>\$ 82,078.75</b>   | <b>\$192,689.42</b>  | <b>\$ 4,633.23</b>                 | <b>\$1,519,321.09</b>             |
| <i>Bond Interest and Redemption Fund:</i>                |  |                              |                    |                       |                         |                       |                      |                                    |                                   |
| 128  | 1943 Code Fund.....                              | \$ 40,623.55                 | .....              | \$ 40,623.55          | \$ .....                | \$ .....              | \$ .....             | \$ .....                           | \$ 40,623.55                      |
| 129  | 1943 Idaho Code Redemption Fund.....             | 20,649.60                    | .....              | 20,649.60             | .....                   | .....                 | .....                | .....                              | 20,649.60                         |
| 130  | General Interest and Sinking Fund.....           | 25,638.21                    | .....              | 25,638.21             | .....                   | .....                 | .....                | .....                              | 25,638.21                         |
| 131  | Public Building Interest and Sinking Fund.....   | .09                          | .....              | .09                   | .....                   | .....                 | .....                | .....                              | .09                               |
| 133  | Toll Bridge Redemption Fund.....                 | 37,413.83                    | .....              | 37,413.83             | .....                   | .....                 | .....                | .....                              | 37,413.83                         |
| <b>TOTAL BOND, INTEREST AND REDEMPTION FUNDS.....</b>    |  | <b>\$ 124,325.28</b>         | <b>\$ .....</b>    | <b>\$ 124,325.28</b>  | <b>\$ .....</b>         | <b>\$ .....</b>       | <b>\$ .....</b>      | <b>\$ .....</b>                    | <b>\$ 124,325.28</b>              |
| <i>Construction Funds:</i>                               |  |                              |                    |                       |                         |                       |                      |                                    |                                   |
| 120  | Deaf and Blind School Construction.....          | \$ 60.66                     | \$ .....           | \$ 60.66              | \$ .....                | \$ .....              | \$ .....             | \$ .....                           | \$ 60.66                          |
| 124  | 1941 Idaho State Institution Improvement.....    | 55,785.65                    | .....              | 55,785.65             | .....                   | .....                 | .....                | .....                              | 55,785.65                         |
| 125  | State Tuberculosis Hospital Construction.....    | 2,496.98                     | .....              | 2,496.98              | .....                   | .....                 | .....                | .....                              | 2,496.98                          |
| 126  | Idaho State Institution Construction.....        | 49,784.42                    | .....              | 49,784.42             | .....                   | .....                 | .....                | .....                              | 49,784.42                         |
| <b>TOTAL CONSTRUCTION FUNDS.....</b>                     |  | <b>\$ 108,127.71</b>         | <b>\$ .....</b>    | <b>\$ 108,127.71</b>  | <b>.....</b>            | <b>.....</b>          | <b>.....</b>         | <b>.....</b>                       | <b>\$ 108,127.71</b>              |
| <b>GRAND TOTALS.....</b>                                 |  | <b>\$1,944,463.50</b>        | <b>\$ 4,633.23</b> | <b>\$1,949,096.73</b> | <b>\$110,610.67</b>     | <b>\$ 82,078.75</b>   | <b>\$192,689.42</b>  | <b>\$ 4,633.23</b>                 | <b>\$1,751,774.08</b>             |

## STATE OF IDAHO

## Schedule A-2

## Statement of Cash, Liabilities and Fund Balances, Non-Operating and Unemployment Compensation Funds at June 30, 1946

| No.                              | FUND NAME                          | ASSETS                       |                 |                      | LIABILITIES             |                       |                      | Reserve<br>For Rotary<br>Funds | Fund<br>Balances<br>June 30, 1946 |
|----------------------------------|------------------------------------|------------------------------|-----------------|----------------------|-------------------------|-----------------------|----------------------|--------------------------------|-----------------------------------|
|                                  |                                    | Cash with<br>State Treasurer | Rotary<br>Funds | Total<br>Assets      | Outstanding<br>Warrants | Outstanding<br>Orders | Total<br>Liabilities |                                |                                   |
| <i>Suspense Funds:</i>           |                                    |                              |                 |                      |                         |                       |                      |                                |                                   |
| 146                              | Bureau of Insurance.....           | \$ 20,608.57                 | \$ .....        | \$ 20,608.57         | \$ .....                | \$ .....              | \$ .....             | \$ .....                       | \$ 20,608.57                      |
| 147                              | Escheat Suspense.....              | 18,420.18                    | .....           | 18,420.18            | .....                   | .....                 | .....                | .....                          | 18,420.18                         |
| 149                              | Fish and Game Beaver Suspense..... | 36,963.15                    | .....           | 36,963.15            | 5,305.84                | .....                 | 5,305.84             | .....                          | 31,657.31                         |
| 150                              | Highway Suspense.....              | 200,714.42                   | .....           | 200,714.42           | 714.42                  | .....                 | 714.42               | .....                          | 200,000.00                        |
| 151                              | Land Commissioner's Suspense.....  | 45,915.35                    | .....           | 45,915.35            | 921.13                  | .....                 | 921.13               | .....                          | 44,994.22                         |
| 152                              | Lava Hot Springs.....              | 2,732.04                     | .....           | 2,732.04             | .....                   | .....                 | .....                | .....                          | 2,732.04                          |
| 153                              | Liquor Control Distribution.....   | 156.00                       | .....           | 156.00               | 156.00                  | .....                 | 156.00               | .....                          | .00                               |
| 154                              | Reclamation.....                   | 1,380.50                     | .....           | 1,380.50             | .....                   | .....                 | .....                | .....                          | 1,380.50                          |
| 155                              | National Guard Welfare.....        | 3,931.83                     | .....           | 3,931.83             | .....                   | .....                 | .....                | .....                          | 3,931.83                          |
| 156                              | Soldiers' Home.....                | 20.92                        | .....           | 20.92                | .....                   | .....                 | .....                | .....                          | 20.92                             |
| 158                              | Treasurer's Suspense.....          | 4,976.65                     | .....           | 4,976.65             | .....                   | .....                 | .....                | .....                          | 4,976.65                          |
| 159                              | Treasurer's Cancelled Check.....   | 293.13                       | .....           | 293.13               | .....                   | .....                 | .....                | .....                          | 293.13                            |
| 162                              | Small Loan Company Suspense.....   | 9,044.99                     | .....           | 9,044.99             | 325.00                  | .....                 | 325.00               | .....                          | 8,719.99                          |
| <b>TOTAL SUSPENSE FUNDS.....</b> |                                    | <b>\$ 345,157.73</b>         | <b>\$ .....</b> | <b>\$ 345,157.73</b> | <b>\$ 7,422.39</b>      | <b>\$ ..</b>          |                      |                                |                                   |

## STATE OF IDAHO

## Schedule A-2—Continued

## Statement of Cash, Liabilities and Fund Balances, Non-Operating and Unemployment Compensation Funds at June 30, 1946

| No.  | FUND NAME                                     | ASSETS                       |                 |                 | LIABILITIES             |                       |                      | Reserve for<br>For Rotary<br>Funds | Fund<br>Balances<br>June 30, 1946 |
|--|---|------------------------------|-----------------|-----------------|-------------------------|-----------------------|----------------------|------------------------------------|-----------------------------------|
|  |   | Cash with<br>State Treasurer | Rotary<br>Funds | Total<br>Assets | Outstanding<br>Warrants | Outstanding<br>Orders | Total<br>Liabilities |                                    |                                   |
| <i>Endowment Funds</i>                     |   |                              |                 |                 |                         |                       |                      |                                    |                                   |
| 190  | Agricultural College.....                     | \$ 18,094.36                 | \$.....         | \$ 18,094.36    | \$.....                 | \$.....               | \$.....              | \$.....                            | \$ 18,094.36                      |
| 191  | Charitable Institutions.....                  | 21,475.09                    | .....           | 21,475.09       | .....                   | .....                 | .....                | .....                              | 21,475.09                         |
| 192  | Normal School.....                            | 29,925.92                    | .....           | 29,925.92       | .....                   | .....                 | .....                | .....                              | 29,925.92                         |
| 193  | Penitentiary.....                             | 19,209.86                    | .....           | 19,209.86       | .....                   | .....                 | .....                | .....                              | 19,209.86                         |
| 194  | Public Building.....                          | 13,162.84                    | .....           | 13,162.84       | .....                   | .....                 | .....                | .....                              | 13,162.84                         |
| 195  | Public School.....                            | 459,188.12                   | .....           | 459,188.12      | .....                   | .....                 | .....                | .....                              | 459,188.12                        |
| 196  | School of Science.....                        | 121,713.00                   | .....           | 121,713.00      | .....                   | .....                 | .....                | .....                              | 121,713.00                        |
| 197  | State Hospital South.....                     | 18,924.42                    | .....           | 18,924.42       | .....                   | .....                 | .....                | .....                              | 18,924.42                         |
| 198  | University of Idaho.....                      | 31,009.76                    | .....           | 31,009.76       | .....                   | .....                 | .....                | .....                              | 31,009.76                         |
| TOTAL ENDOWMENT FUNDS.....                 |   | \$ 732,703.37                | \$.....         | \$ 732,703.37   | \$.....                 | \$.....               | \$.....              | \$.....                            | \$ 732,703.37                     |
| TOTAL NON-OPERATING FUNDS.....             |   | \$2,731,629.16               | \$ 21,874.86    | \$2,753,504.02  | \$ 9,223.60             | \$ 25.00              | \$ 9,248.60          | \$ 21,874.86                       | \$2,722,380.56                    |
| <i>Unemployment Compensation Funds:</i>    |   |                              |                 |                 |                         |                       |                      |                                    |                                   |
| 140  | Unemployment Compensation Administration..... | \$ 66,118.23                 | \$ 874.17       | \$ 66,992.40    | \$ 21,863.46            | \$.....               | \$ 21,863.46         | \$ 874.17                          | \$ 44,254.77                      |
| 141  | Unemployment Compensation Trust Fund.....     | 8,880.06                     | .....           | 8,880.06        | 386.09                  | .....                 | 386.09               | .....                              | 8,493.97                          |
| 142  | Unemployment Compensation Benefit.....        | 142,137.53                   | .....           | 142,137.53      | 15,302.00               | .....                 | 15,302.00            | .....                              | 126,835.53                        |
| TOTAL UNEMPLOYMENT COMPENSATION FUNDS..... |   | \$ 217,135.82                | \$ 874.17       | \$ 218,009.99   | \$ 37,551.55            | \$.....               | \$ 37,551.55         | \$ 874.17                          | \$ 179,584.27                     |
| GRAND TOTAL.....                           |   | \$2,948,764.98               | \$ 22,749.03    | \$2,971,514.01  | \$ 46,775.15            | \$ 25.00              | \$ 46,800.15         | \$ 22,749.03                       | \$2,901,964.83                    |

## Exhibit B

**STATE  
OF IDAHO**  
**Analysis of Changes in Fund Balances—All Funds—**

| UNEXPENDED FUND BALANCES                      | General Fund    | Restricted Revenue Funds (Schedule B-1) | Public Health Trust Fund | Cooperative Emergency Revenue Fund | Highway Fund    | Fish and Game Fund | TOTAL OPERATING FUNDS | STATE ENTERPRISE FUNDS |                      | Non-Operating Funds (Schedule B-2) | TOTALS ALL FUNDS |
|---|-----------------|---|--------------------------|------------------------------------|-----------------|--------------------|-----------------------|------------------------|----------------------|------------------------------------|------------------|
|   |                 |   |                          |                                    |                 |                    |                       | Liquor Fund            | State Insurance Fund |                                    |                  |
| <i>July 1, 1944 (Free Balances).....</i>      | \$ 3,847,387.61 | \$ 1,387,041.13                         | \$ 101,820.05            | \$ 235,683.67                      | \$ 420,973.70   | \$ 390,195.12      | \$ 6,383,101.28       | \$ 118,882.71          | \$ 102,486.47        | \$ 12,200,310.01                   | \$ 18,804,780.47 |
| Beginning Outstanding Orders.....             | 150,247.73      | 34,713.99                               | 4,971.90                 | 1,145.89                           | 141,025.24      | 19,959.95          | 352,064.70            | 9,044.09               | 708.29               | 2,136.13                           | 363,953.21       |
| Cancelled Warrants Prior Biennium.....        | 67.58           | 672.24                                  | 25.90                    | 982.75                             | 58.50           | 12.83              | 1,819.80              | 430.23                 | .....                | 81.50                              | 2,331.53         |
| Less: Expenditures Adjustment.....            | .75             | .....                                   | .....                    | .....                              | .....           | .....              | .75                   | .....                  | .....                | .....                              | .75              |
| Fund Changes at July 1, 1944 as Adjusted..... | \$ 3,997,702.17 | \$ 1,422,427.36                         | \$ 106,817.85            | \$ 237,812.31                      | \$ 562,057.44   | \$ 410,167.90      | \$ 6,736,985.03       | \$ 128,357.03          | \$ 103,194.76        | \$ 12,202,527.64                   | \$ 19,171,064.46 |
| <i>Additions:</i>                             |                 |   |                          |                                    |                 |                    |                       |                        |                      |                                    |                  |
| Receipts and Collections.....                 | \$18,294,285.75 | \$ 5,250,306.41                         | \$ 906,746.91            | \$ 4,725,693.77                    | \$10,762,060.82 | \$ 1,206,055.07    | \$41,145,148.73       | \$20,268,211.82        | \$ 3,027,703.49      | \$17,912,247.48                    | \$82,353,311.52  |
| Transfers from Other Funds.....               | 54,158.46       | 543,975.88                              | .....                    | 4,923,687.22                       | 488,060.21      | .....              | 6,009,881.77          | .....                  | .....                | 8,160,171.13                       | 14,170,052.90    |
| TOTAL CURRENT ADDITIONS.....                  | \$18,348,444.21 | \$ 5,794,282.29                         | \$ 906,746.91            | \$ 9,649,380.99                    | \$11,250,121.03 | \$ 1,206,055.07    | \$47,155,030.50       | \$20,268,211.82        | \$ 3,027,703.49      | \$26,072,418.61                    | \$96,523,364.42  |
| <i>Deductions:</i>                            |                 |   |                          |                                    |                 |                    |                       |                        |                      |                                    |                  |
| Inter-Fund Service Charge.....                | \$ 62,440.17    | \$ 37,444.36                            | \$ 10,929.26             | \$ 2,458.58                        | \$ 20,437.44    | \$ 8,915.36        | \$ 142,625.17         | \$ 2,810.28            | \$ 1,815.04          | \$ 1,876.71                        | \$ 149,127.20    |
| Inter-Fund Service Credit.....                | 53,098.43       | 19,459.32                               | 5,145.97                 | 14,869.99                          | 42,762.73       | 12,601.80          | 147,938.24            | 9.90                   | 2.10                 | 1,176.96                           | 149,127.20       |
| Expenditures (Drafts and Warrants).....       | 6,826,380.97    | 4,739,416.77                            | 920,183.56               | 9,777,724.18                       | 8,155,907.70    | 971,277.34         | 31,390,890.52         | 16,262,893.98          | 2,847,407.75         | 34,787,612.72                      | 85,288,804.97    |
|   | \$ 6,835,722.71 | \$ 4,757,401.81                         | \$ 925,966.85            | \$ 9,765,312.77                    | \$ 8,133,582.41 | \$ 967,590.90      | \$31,385,577.45       | \$16,265,694.36        | \$ 2,849,220.69      | \$34,788,312.47                    | \$85,288,804.97  |
| Ending Outstanding Orders .....               | \$ 225,381.38   | \$ 82,078.75                            | \$ 3,034.14              | \$ 3,393.14                        | \$ 596,755.64   | \$ 35,869.79       | \$ 946,512.84         | \$ 4,856.51            | \$ 624.15            | \$ 25.00                           | \$ 952,018.50    |
| Provision for Rotary Funds.....               | 3,500.00        | 2,500.00                                | .....                    | .....                              | .....           | .....              | 1,000.00              | .....                  | 2,718.40             | 85,000.00                          | 83,281.60        |
| Transfer to Other Funds.....                  | .....           | 627,955.01                              | .....                    | .....                              | 1,950,000.00    | 106,000.00         | 2,683,955.01          | 3,082,698.53           | 12,108.19            | 499,643.95                         | 6,278,405.68     |
| Legislative Grants to Other Funds.....        | 7,891,647.22    | .....                                   | .....                    | .....                              | .....           | .....              | 7,891,647.22          | .....                  | .....                | .....                              | 7,891,647.22     |
| TOTAL CURRENT DEDUCTIONS.....                 | \$14,956,251.31 | \$ 5,464,935.57                         | \$ 929,000.99            | \$ 9,768,705.91                    | \$10,680,338.05 | \$ 1,109,460.69    | \$42,908,692.52       | \$19,353,249.40        | \$ 2,859,234.63      | \$35,372,981.42                    | \$100,494,157.97 |
| NET CURRENT INCREASE OR DECREASE.....         | \$ 3,392,192.90 | \$ 329,346.72                           | \$ 22,254.08             | \$ 119,324.92                      | \$ 569,782.98   | \$ 96,594.38       | \$ 4,246,337.98       | \$ 914,962.42          | \$ 168,468.36        | \$ 9,300,562.81                    | \$ 3,970,793.55  |
| FREE FUND BALANCE AT JUNE 30, 1946.....       | \$ 7,389,895.07 | \$ 1,751,774.08                         | \$ 84,563.77             | \$ 118,487.39                      | \$ 1,131,840.42 | \$ 506,762.28      | \$10,983,323.01       | \$ 1,043,319.45        | \$ 271,663.62        | \$ 2,901,964.83                    | \$ 15,200,270.91 |

NOTE.—*Italics* indicate red figures.NOTE: *Italics* indicate red figures.

## STATE OF IDAHO

Schedule B-1

## Statement of Fund Balance Changes in Miscellaneous Restricted Revenue, Bond Interest and Redemption and Construction Funds at June 30, 1946

| No.  | Fund Name                                  | Fund Balances<br>at<br>July 1, 1944 | Fund Additions  |               |                 | Fund Deductions |                       |              | Fund Balances<br>at<br>June 30, 1946 |
|--|--|-------------------------------------|-----------------|---------------|-----------------|-----------------|-----------------------|--------------|--------------------------------------|
|  |  |                                     | Receipts        | Transfers     | Totals          | Expenditures    | Outstanding<br>Orders | Transfers    |                                      |
| <i>Judiciary:</i>                                |  |                                     |                 |               |                 |                 |                       |              |                                      |
| 15   | Law Library.....                           | \$ 2,433.97                         | \$ 12,640.40    | \$.....       | \$ 15,074.37    | \$ 8,589.92     | \$.....               | \$.....      | \$ 6,484.45                          |
| <i>Agricultural:</i>                             |  |                                     |                 |               |                 |                 |                       |              |                                      |
| 20   | Weights and Measures Inspection.....       | \$ 767.45                           | \$ 15,409.43    | \$.....       | \$ 16,176.88    | \$ 16,011.54    | \$ 68.73              | \$.....      | \$ 96.61                             |
| 21   | Agriculture Inspection Fund.....           | 116,387.48                          | 591,130.93      | .....         | 707,518.41      | 483,608.44      | 1,158.10              | .....        | 222,751.87                           |
| 22   | Bee Inspection.....                        | 3,749.40                            | 2,905.09        | .....         | 6,654.49        | 2,927.99        | .....                 | .....        | 3,726.50                             |
| 23   | Pest Abatement.....                        | 1,162.14                            | .....           | .....         | 1,162.14        | .....           | .....                 | 1,162.14     | .....                                |
| 27   | Predatory Animal Fund.....                 | 38,316.16                           | 83,163.77       | .....         | 121,479.93      | 75,232.57       | 411.00                | .....        | 45,836.36                            |
| 28   | Sheep Inspection Fund.....                 | 21,701.84                           | 28,797.24       | .....         | 50,499.08       | 17,117.92       | 17.60                 | .....        | 33,363.56                            |
| 29   | Experimental Fertilizer Fund.....          | 4,118.88                            | 5,416.59        | .....         | 9,535.47        | 1,753.85        | .....                 | .....        | 7,781.62                             |
| 31   | Idaho Advertising and Development.....     | 29,499.10                           | 192,286.04      | .....         | 221,785.14      | 186,437.82      | 300.47                | .....        | 35,046.85                            |
| 32   | Agriculture Adjustment Fund.....           | 194.12                              | .....           | .....         | 194.12          | .....           | .....                 | 194.12       | .....                                |
| 33   | Livestock Disease Control.....             | 54,590.03                           | 71,569.83       | .....         | 126,159.86      | 51,275.31       | 5,823.19              | .....        | 69,061.36                            |
| 34   | Dairy Inspection.....                      | 10,762.55                           | 66,692.98       | .....         | 77,455.53       | 67,597.67       | 412.60                | .....        | 9,445.26                             |
| 52   | Brand Inspection.....                      | 6,451.30                            | 72,785.22       | .....         | 79,236.52       | 64,649.29       | 82.25                 | .....        | 14,504.98                            |
| TOTAL AGRICULTURAL.....                          |  | \$ 287,700.45                       | \$ 1,130,157.12 | \$.....       | \$ 1,417,857.57 | \$ 966,612.40   | \$ 8,273.94           | \$ 1,356.26  | \$ 441,614.97                        |
| <i>Business Regulation:</i>                      |  |                                     |                 |               |                 |                 |                       |              |                                      |
| 40   | Banking and Investment Administration..... | \$ 13,192.06                        | \$ 26,211.08    | \$.....       | \$ 39,403.14    | \$ 14,967.45    | \$ 96.23              | \$.....      | 24,339.46                            |
| 41   | Occupational License Fund.....             | 2,197.41                            | 56,066.50       | .....         | 58,263.91       | 31,085.69       | 221.68                | 13,045.20    | 13,911.34                            |
| 42   | Industrial Administration Fund.....        | 95,781.76                           | 59,940.52       | 18,568.19     | 174,290.47      | 48,429.04       | 29.75                 | 1,000.00     | 124,831.68                           |
| 43   | Industrial Special Indemnity Fund.....     | 54,312.24                           | 11,735.63       | .....         | 66,047.87       | 3,253.20        | .....                 | .....        | 62,794.67                            |
| 45   | Employment Service.....                    | 15,101.08                           | .....           | .....         | 15,101.08       | .....           | .....                 | .....        | 15,101.08                            |
| 46   | Athletic.....                              | 2,327.11                            | 3,267.59        | .....         | 5,594.70        | 827.47          | .....                 | .....        | 4,767.23                             |
| 47   | Bar Commission.....                        | 3,853.69                            | 8,960.00        | .....         | 12,813.69       | 7,750.20        | 21.00                 | .....        | 5,042.49                             |
| 48   | Aeronautics Fund.....                      | 18,144.96                           | 59,270.19       | .....         | 77,415.15       | 18,776.96       | 14.00                 | .....        | 58,624.19                            |
| 49   | Pharmacy Fund.....                         | 1,634.71                            | 4,667.00        | .....         | 6,301.71        | 5,450.21        | 19.10                 | .....        | 832.40                               |
| 50   | Professional Engineers.....                | 4,762.15                            | 4,656.00        | .....         | 9,418.15        | 2,355.20        | 12.00                 | .....        | 7,050.95                             |
| 51   | Public Works Contractors' Licenses.....    | 2,881.90                            | 11,091.00       | .....         | 13,972.90       | 8,100.46        | .....                 | .....        | 5,872.44                             |
| TOTAL BUSINESS REGULATION.....                   |  | \$ 214,189.07                       | \$ 245,865.51   | \$ 18,568.19  | \$ 478,622.77   | \$ 140,995.88   | \$ 413.76             | \$ 14,045.20 | \$ 323,167.93                        |
| <i>Conservation, Recreation and Development:</i> |  |                                     |                 |               |                 |                 |                       |              |                                      |
| 60   | Game Warden's Predatory Animal Fund.....   | \$ 3,131.60                         | \$ 868.14       | \$ 66,000.00  | \$ 69,999.74    | \$ 57,138.66    | \$ 93.58              | .....        | \$ 12,767.50                         |
| 61   | Wildlife Restoration Fund.....             | 7,335.79                            | \$ 16,998.72    | \$ 40,000.00  | \$ 64,334.51    | \$ 55,940.04    | \$ 7,056.50           | .....        | 1,337.97                             |
| 62   | Carey Act Fund.....                        | 3,405.03                            | 572.55          | .....         | 3,977.58        | 97.05           | .....                 | .....        | 3,880.53                             |
| 63   | Heyburn Park Fund.....                     | 5,712.66                            | 9,391.00        | .....         | 15,103.66       | 10,115.33       | 187.53                | .....        | 4,800.80                             |
| TOTAL CONSERV., REC. AND DEV. ....               |  | \$ 19,585.08                        | \$ 27,830.41    | \$ 106,000.00 | \$ 153,415.49   | \$ 123,291.08   | \$ 7,337.61           | .....        | \$ 22,786.80                         |
| <i>Correction (Adult):</i>                       |  |                                     |                 |               |                 |                 |                       |              |                                      |
| 70   | Penitentiary.....                          | \$ 2,251.63                         | .....           | .....         | \$ 2,251.63     | .....           | .....                 | .....        | \$ 2,251.63                          |
| 71   | Penitentiary Income Fund.....              | 25,888.75                           | 57,575.82       | 625.11        | 84,089.68       | 69,206.53       | .....                 | .....        | 14,883.15                            |
| 72   | Penitentiary Library Fund.....             | 757.71                              | 640.37          | .....         | 1,398.08        | 597.31          | 26.86                 | .....        | 773.91                               |
| TOTAL CORRECTION (ADULT).....                    |  | \$ 28,898.09                        | \$ 58,216.19    | \$ 625.11     | \$ 87,739.39    | \$ 69,803.84    | \$ 26.86              | .....        | \$ 17,908.69                         |

## STATE OF IDAHO

Schedule B-1—Continued

## Statement of Fund Balance Changes in Miscellaneous Restricted Revenue Bond, Interest and Redemption and Construction Funds at June 30, 1946

| No.                       | Fund Name                                   | Fund Balances<br>at<br>July 1, 1944 | Fund Additions |               |               | Fund Deductions |                       |              | Fund Balances<br>at<br>June 30, 1946 |
|---------------------------|---|-------------------------------------|----------------|---------------|---------------|-----------------|-----------------------|--------------|--------------------------------------|
|                           |   |                                     | Receipts       | Transfers     | Totals        | Expenditures    | Outstanding<br>Orders | Transfers    |                                      |
| <i>Education:</i>         |   |                                     |                |               |               |                 |                       |              |                                      |
| 75                        | Teacher's Registration.....                 | \$ 25.79                            | .....          | .....         | \$ 25.79      | \$ 18.00        | .....                 | .....        | 7.79                                 |
| 76                        | Albion State Normal School Income.....      | 19,010.49                           | .....          | 43,733.03     | \$ 62,743.52  | 47,389.05       | .....                 | .....        | 15,354.47                            |
| 77                        | Deaf and Blind School Income.....           | 3,897.22                            | .....          | 8,610.90      | 12,508.12     | 5,220.29        | .....                 | 4,735.11     | 2,552.72                             |
| 78                        | Industrial Training School Income.....      | 20,378.47                           | .....          | 31,010.95     | 51,389.42     | 43,318.60       | 1,741.09              | .....        | 6,329.73                             |
| 79                        | Lewiston Normal School Income.....          | 16,021.71                           | .....          | 43,733.13     | 59,754.84     | 32,645.16       | 4,665.68              | .....        | 22,444.00                            |
| 80                        | University of Idaho, So. Branch Income..... | 5,454.56                            | .....          | 31,010.97     | 36,465.53     | 23,238.86       | .....                 | .....        | 13,226.67                            |
| 114                       | Narcotics Research.....                     | 18,007.50                           | 25.60          | 69,880.79     | 87,913.89     | 16,039.36       | 617.73                | 39,757.00    | 31,499.80                            |
| TOTAL EDUCATION.....      |   | \$ 82,795.74                        | \$ 25.60       | \$ 227,979.77 | \$ 310,801.11 | \$ 167,869.32   | \$ 7,024.50           | \$ 44,492.11 | \$ 91,415.18                         |
| <i>Public Welfare:</i>    |   |                                     |                |               |               |                 |                       |              |                                      |
| 91                        | State Hospital North Income.....            | \$ 10,532.75                        | .....          | \$ 31,010.98  | \$ 41,543.73  | \$ 30,631.58    | .....                 | .....        | \$ 10,912.15                         |
| 92                        | State Hospital South Income.....            | 11,742.78                           | 40,663.58      | 755.32        | \$ 53,161.68  | 45,103.99       | 3,334.40              | .....        | 4,723.29                             |
| 93                        | Soldiers' Home Income.....                  | 4,311.28                            | .....          | 19,380.52     | 23,691.80     | 15,611.01       | 1,786.16              | .....        | 6,294.63                             |
| 94                        | Soldiers' Home (Federal Aid).....           | 2,047.51                            | .....          | 21,573.33     | 23,620.84     | 19,724.55       | .....                 | .....        | 3,896.29                             |
| TOTAL PUBLIC WELFARE..... |   | \$ 28,634.32                        | \$ 62,236.91   | \$ 51,146.82  | \$ 142,018.05 | \$ 111,071.13   | \$ 5,120.56           | .....        | \$ 25,826.36                         |
| <i                        |   |                                     |                |               |               |                 |                       |              |                                      |

**STATE OF IDAHO**

**Schedule B-1—Continued**

**Statement of Fund Balance Changes in Miscellaneous Restricted Revenue Bond, Interest and Redemption and Construction Funds at June 30, 1946**

| No.  | FUND NAME                                  | Fund Balances<br>at<br>July 1, 1944 | FUND ADDITIONS         |                      |                        | FUND DEDUCTIONS        |                       |                      | Fund Balances<br>at<br>June 30, 1946 |
|--|--|-------------------------------------|------------------------|----------------------|------------------------|------------------------|-----------------------|----------------------|--------------------------------------|
|  |  |                                     | Receipts               | Transfers            | TOTALS                 | Expenditures           | Outstanding<br>Orders | Transfers            |                                      |
| <i>Bond Interest and Redemption Funds:</i> |  |                                     |                        |                      |                        |                        |                       |                      |                                      |
| 130  | General Interest and Sinking.....          | \$ 165,376.76                       | \$ 600,250.56          | \$ 17,825.88         | \$ 783,453.20          | \$ 757,814.99          | .....                 | \$ .....             | \$ 25,638.21                         |
| 131  | Public Building Int. and Sinking Fund..... | 32,046.90                           | 11,841.57              | .....                | 43,888.47              | 26,062.50              | .....                 | 17,825.88            | .09                                  |
| 133  | Toll Bridge Redemption Fund.....           | 128,675.90                          | 69,597.29              | .....                | 198,273.19             | 150,243.75             | .....                 | 10,615.61            | 37,413.83                            |
| 128  | 1943 Idaho Code Fund.....                  | 41,865.70                           | .....                  | .....                | 41,865.70              | 1,242.15               | .....                 | .....                | 40,623.55                            |
| 129  | Idaho Code Redemption Fund.....            | 9,219.70                            | 22,467.40              | .....                | 31,687.10              | 11,037.50              | .....                 | .....                | 20,649.60                            |
| <b>TOTAL BOND INT. AND REDEMP. FUNDS</b>   |  | <b>\$ 377,184.96</b>                | <b>\$ 704,156.82</b>   | <b>\$ 17,825.88</b>  | <b>\$ 1,099,167.66</b> | <b>\$ 946,400.89</b>   | <b>\$ .....</b>       | <b>\$ 28,441.49</b>  | <b>\$ 124,325.28</b>                 |
| <i>Construction Funds:</i>                 |  |                                     |                        |                      |                        |                        |                       |                      |                                      |
| 120  | Deaf and Blind School Construction.....    | \$ 60.66                            | \$ .....               | \$ .....             | \$ 60.66               | \$ .....               | \$ .....              | \$ .....             | \$ 60.66                             |
| 124  | 1941 Idaho State Institution Impvts.....   | 58,831.41                           | .....                  | .....                | 58,831.41              | 3,045.76               | .....                 | .....                | 55,785.65                            |
| 125  | State T.B. Hospital Construction.....      | 2,992.23                            | .....                  | .....                | 2,992.23               | 495.25                 | .....                 | .....                | 2,496.98                             |
| 126  | Idaho State Institutions Construction..... | 49,485.21                           | .....                  | .....                | 49,485.21              | 299.21                 | .....                 | .....                | 49,784.42                            |
| <b>TOTAL CONSTRUCTION FUNDS</b>            |  | <b>\$ 111,369.51</b>                | <b>\$ .....</b>        | <b>\$ .....</b>      | <b>\$ 111,369.51</b>   | <b>\$ 3,241.80</b>     | <b>\$ .....</b>       | <b>\$ .....</b>      | <b>\$ 108,127.71</b>                 |
| <b>GRAND TOTALS</b>                        |  | <b>\$ 1,421,755.12</b>              | <b>\$ 5,250,306.41</b> | <b>\$ 542,975.88</b> | <b>\$ 7,215,037.41</b> | <b>\$ 4,756,729.57</b> | <b>\$ 82,078.75</b>   | <b>\$ 624,455.01</b> | <b>\$ 1,751,774.08</b>               |

|                             |                      |                      |
|-----------------------------|----------------------|----------------------|
| Regular Transfers.....      | \$ 532,975.88        | \$ 616,955.01        |
| Rotary Funds Transfers..... | 10,000.00            | 7,500.00             |
| <b>TOTAL TRANSFERS</b>      | <b>\$ 542,975.88</b> | <b>\$ 624,455.01</b> |

NOTE.—*Italics indicate red figures.*

**STATE OF IDAHO**

**Schedule B-2**

**Statement of Fund Balance Changes, Non-Operating and Unemployment Compensation Funds at June 30, 1946**

| No.                                 | FUND NAME                                  | Fund Balances<br>at<br>July 1, 1944 | FUND ADDITIONS         |                        |                        | FUND DEDUCTIONS        |                       |                     | Fund Balances<br>at<br>June 30, 1946 |
|-------------------------------------|--|-------------------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------|--------------------------------------|
|                                     |  |                                     | Receipts               | Transfers              | TOTALS                 | Expenditures           | Outstanding<br>Orders | Transfers           |                                      |
| <i>Suspense Funds:</i>              |  |                                     |                        |                        |                        |                        |                       |                     |                                      |
| 146                                 | Bureau of Insurance.....                   | \$ 6,375.00                         | \$ 53,907.09           | \$ .....               | \$ 60,282.09           | \$ 38.00               | \$ .....              | \$ 39,635.52        | \$ 20,608.57                         |
| 147                                 | Escheat Suspense.....                      | 20,484.20                           | 23,142.42              | .....                  | 43,626.62              | 943.29                 | .....                 | 24,263.15           | 18,420.18                            |
| 148                                 | Agriculture Suspense.....                  | .....                               | 2,500.00               | .....                  | 2,500.00               | 2,500.00               | .....                 | .....               | .....                                |
| 149                                 | Fish and Game Beaver Suspense.....         | 2,841.88                            | 281,566.36             | .....                  | 284,408.24             | 252,750.93             | .....                 | .....               | 31,657.31                            |
| 150                                 | Highway Suspense.....                      | 250,000.00                          | .....                  | 1,950,000.00           | 2,200,000.00           | 2,000,000.00           | .....                 | .....               | 200,000.00                           |
| 151                                 | Land Commissioner's Suspense.....          | 41,769.82                           | 58,425.53              | .....                  | 100,195.35             | 55,201.13              | .....                 | .....               | 44,994.22                            |
| 152                                 | Lava Hot Springs.....                      | 2,732.04                            | .....                  | .....                  | 2,732.04               | .....                  | .....                 | .....               | 2,732.04                             |
| 153                                 | Liquor Control Distribution.....           | .....                               | .....                  | 2,914,438.73           | 2,914,438.73           | 2,914,438.73           | .....                 | .....               | .....                                |
| 154                                 | Reclamation.....                           | 280.50                              | 1,134.40               | .....                  | 1,414.90               | 34.40                  | .....                 | .....               | 1,380.50                             |
| 155                                 | Store License.....                         | 250.99                              | 250.99                 | .....                  | .....                  | .....                  | .....                 | .....               | .....                                |
| 155A                                | National Guard Welfare.....                | .....                               | 3,931.83               | .....                  | 3,931.83               | .....                  | .....                 | .....               | 3,931.83                             |
| 156                                 | Soldiers' Home.....                        | 2,539.47                            | .....                  | .....                  | 2,539.47               | 2,518.55               | .....                 | .....               | 20.92                                |
| 157                                 | Blister Rust.....                          | .....                               | 31,762.68              | .....                  | 31,762.68              | 31,762.68              | .....                 | .....               | .....                                |
| 158                                 | Treasurer's Suspense.....                  | 4,795.47                            | 85,332.85              | .....                  | 90,128.32              | 85,151.67              | .....                 | .....               | 4,976.65                             |
| 159                                 | Treasurer's Cancelled Check.....           | 293.13                              | .....                  | .....                  | 293.13                 | .....                  | .....                 | .....               | 293.13                               |
| 160                                 | Forester's Emerg. Fire Fund (Federal)..... | 2,393.23                            | 39,961.87              | .....                  | 42,355.10              | 42,355.10              | .....                 | .....               | .....                                |
| 162                                 | Small Loan Company Suspense.....           | 5,360.00                            | 7,980.00               | .....                  | 13,340.00              | 4,620.01               | .....                 | .....               | 8,719.99                             |
| <b>TOTAL SUSPENSE FUNDS</b>         |  | <b>\$ 340,115.73</b>                | <b>\$ 589,394.04</b>   | <b>\$ 4,864,438.73</b> | <b>\$ 5,793,948.50</b> | <b>\$ 5,392,314.49</b> | <b>.....</b>          | <b>\$ 63,898.67</b> | <b>\$ 337,735.34</b>                 |
| <i>Trust and Agency Funds:</i>      |  |                                     |                        |                        |                        |                        |                       |                     |                                      |
| 163                                 | Community Health Program.....              | .....                               | \$ 12,003.50           | \$ .....               | \$ 12,003.50           | \$ 5,250.34            | \$ .....              | \$ .....            | \$ 6,753.16                          |
| 164                                 | Highway Post War Fund.....                 | .....                               | 1,199,099.29           | .....                  | 1,199,099.29           | .....                  | .....                 | .....               | 1,199,099.29                         |
| 165                                 | Asylum and Sanitarium Fund.....            | 4,808.42                            | 219.57                 | .....                  | 5,027.99               | 415.34                 | .....                 | .....               | 4,612.65                             |
| 166                                 | Bank Trust Fund.....                       | 29,031.00                           | .....                  | .....                  | 29,031.00              | 1,573.61               | .....                 | .....               | 27,457.39                            |
| 167                                 | American Falls Reservoir.....              | 163,536.37                          | 288,553.61             | .....                  | 452,089.98             | 452,089.98             | .....                 | .....               | .....                                |
| 168                                 | Hillsdale Irrigation District.....         | 35,881.94                           | 17,813.06              | .....                  | 53,695.00              | 53,695.00              | .....                 | .....               | .....                                |
| 170                                 | State School and Colony—Endowment Tr.      | 1,750.00                            | .....                  | .....                  | 1,750.00               | .....                  | .....                 | .....               | 1,750.00                             |
| 171                                 | State School and Colony—Income Trust.      | 868.99                              | 13.08                  | .....                  | 882.07                 | 492.67                 | .....                 | .....               | 389.40                               |
| 172                                 | Public School Income.....                  | 157,953.47                          | 1,170,010.89           | 2,778,799.22           | 4,106,763.58           | 3,963,143.58           | .....                 | .....               | 143,620.00                           |
| 173                                 | University of Idaho Income.....            | 11,230.59                           | 98,032.98              | 5,863.07               | 115,126.64             | 99,944.41              | .....                 | .....               | 15,182.23                            |
| 174                                 | Agricultural College Income.....           | 6,032.81                            | 61,682.72              | 2,155.49               | 69,871.02              | 63,568.37              | .....                 | .....               | 6,302.65                             |
| 175                                 | School of Science Income.....              | 15,548.56                           | 99,455.91              | 1,411.18               | 116,415.65             | 99,381.46              | .....                 | .....               | 17,034.19                            |
| 176                                 | Normal School Income.....                  | .....                               | 81,327.55              | 6,138.61               | 87,466.16              | .....                  | .....                 | 87,466.16           | .....                                |
| 177                                 | Charitable Institutions Income.....        | .....                               | 110,812.96             | 5,476.25               | 116,289.21             | .....                  | .....                 | 116,289.21          | .....                                |
| 178                                 | Loan Expense.....                          | 33.45                               | .....                  | .....                  | 33.45                  | .....                  | .....                 | .....               | 33.45                                |
| 179                                 | State Teachers' Aid Fund.....              | .....                               | .....                  | 200,000.00             | 200,000.00             | 196,194.21             | .....                 | .....               | 3,805.79                             |
| 188                                 | Firemen's Retirement Fund.....             | .....                               | 12,751.43              | 39,635.52              | 52,386.95              | 36,059.90              | 25.00                 | .....               | 16,302.05                            |
| 189                                 | Forestry Management Fund.....              | .....                               | 411,770.08             | .....                  | 411,770.08             | 224,353.91             | .....                 | 85,000.00           | 102,416.17                           |
| <b>TOTAL TRUST AND AGENCY FUNDS</b> |  | <b>\$ 426,675.60</b>                | <b>\$ 3,563,546.63</b> | <b>\$ 3,039,479.34</b> | <b>\$ 7,029,701.57</b> | <b>\$ 5,196,162.78</b> | <b>\$ 25.00</b>       |                     |                                      |

## STATE OF IDAHO

## Schedule B-2—Continued

## Statement of Fund Balance Changes, Non-Operating and Unemployment Compensation Funds at June 30, 1946

| No.                                    | FUND NAME                                 | Fund Balances<br>at<br>July 1, 1944 | FUND ADDITIONS  |                 |                 | FUND DEDUCTIONS |                       |               | Fund Balances<br>at<br>June 30, 1946 |
|--|---|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|---------------|--------------------------------------|
|  |   |                                     | Receipts        | Transfers       | TOTALS          | Expenditures    | Outstanding<br>Orders | Transfers     |                                      |
| <i>Federal Aid Funds:</i>              |   |                                     |                 |                 |                 |                 |                       |               |                                      |
| 180                                    | National Forest Reserve.....              | \$.....                             | \$ 448,941.68   | \$.....         | \$ 448,941.68   | \$ 448,941.68   | \$.....               | \$.....       | \$.....                              |
| 181                                    | National Defense.....                     | 122,265.76                          | 215,428.51      | .....           | 337,694.27      | 313,519.48      | .....                 | 19,131.32     | 5,043.47                             |
| 182                                    | George Dean.....                          | 54,119.14                           | 138,905.90      | .....           | 193,025.04      | 131,848.64      | .....                 | .....         | 61,176.40                            |
| 183                                    | Vocational Education.....                 | 29,118.33                           | 78,233.68       | .....           | 107,352.01      | 84,365.47       | .....                 | 139.59        | 22,846.95                            |
| 184                                    | Vocational Rehabilitation.....            | 2,513.48                            | 43,017.16       | 258.59          | 45,789.23       | 39,812.97       | .....                 | .....         | 5,976.26                             |
| 185                                    | Food Production—War Training.....         | .....                               | 112,455.46      | 19,131.32       | 131,586.78      | 119,327.43      | .....                 | 119.00        | 12,140.35                            |
| TOTAL FEDERAL FUNDS.....               |   | \$ 208,016.71                       | \$ 1,036,982.39 | \$ 19,389.91    | \$ 1,264,389.01 | \$ 1,137,815.67 | \$.....               | \$ 19,389.91  | \$ 107,183.43                        |
| <i>Endowment Funds:</i>                |   |                                     |                 |                 |                 |                 |                       |               |                                      |
| 190                                    | Agricultural College.....                 | \$ 8,580.69                         | \$ 308,783.97   | \$.....         | \$ 317,364.66   | \$ 299,270.30   | \$.....               | \$.....       | 18,094.36                            |
| 191                                    | Charitable Institutions.....              | 18,369.90                           | 464,325.05      | .....           | 482,694.95      | 461,219.86      | .....                 | .....         | 21,475.09                            |
| 192                                    | Normal School.....                        | 13,981.24                           | 350,418.00      | .....           | 364,399.24      | 334,473.32      | .....                 | .....         | 29,925.92                            |
| 193                                    | Penitentiary.....                         | 12,322.42                           | 182,050.30      | .....           | 194,372.72      | 175,162.86      | .....                 | .....         | 19,209.86                            |
| 194                                    | Public Building.....                      | 3,078.85                            | 10,083.99       | .....           | 13,162.84       | .....           | .....                 | .....         | 13,162.84                            |
| 195                                    | Public School.....                        | 126,248.52                          | 4,098,119.62    | 24,263.15       | 4,248,631.29    | 3,789,443.17    | .....                 | .....         | 459,188.12                           |
| 196                                    | School of Science.....                    | 3,875.15                            | 363,116.31      | .....           | 366,991.46      | 245,278.46      | .....                 | .....         | 121,713.00                           |
| 197                                    | State Hospital South.....                 | 2,560.90                            | 116,455.32      | .....           | 119,016.22      | 100,091.80      | .....                 | .....         | 18,924.42                            |
| 198                                    | University of Idaho.....                  | 17,063.93                           | 235,627.39      | .....           | 252,691.32      | 221,681.56      | .....                 | .....         | 31,009.76                            |
| TOTAL ENDOWMENT FUNDS.....             |   | \$ 206,081.60                       | \$ 6,128,979.95 | \$ 24,263.15    | \$ 6,359,324.70 | \$ 5,626,621.33 | .....                 | .....         | \$ 732,703.37                        |
| TOTAL NON-OPERATING FUNDS.....         |   | \$ 1,180,889.64                     | \$11,318,903.01 | \$ 7,947,571.13 | \$20,447,363.78 | \$17,352,914.27 | \$ 25.00              | \$ 372,043.95 | \$ 2,722,380.56                      |
| <i>Unemployment Compensation Fund:</i> |   |                                     |                 |                 |                 |                 |                       |               |                                      |
| 140                                    | Unemployment Compensation Adm.....        | \$ 12,257.15                        | \$ 358,380.56   | \$ 1,600.00     | \$ 372,237.71   | \$ 326,382.94   | \$.....               | \$ 1,600.00   | \$ 44,254.77                         |
| 141                                    | Unemployment Compensation Trust Fund..... | 7,253.06                            | 5,458,539.32    | .....           | 5,465,792.38    | 5,252,298.41    | .....                 | 205,000.00    | 8,493.97                             |
| 142                                    | Unemployment Comp. Benefit Fund.....      | 1,542.68                            | 776,424.59      | 6,000.00        | 783,967.27      | 657,131.74      | .....                 | .....         | 126,835.53                           |
| 143                                    | Unemployment Comp. Tr. (U.S. Treas.)..... | 11,000,503.61                       | .....           | 205,000.00      | 11,205,503.61   | 11,199,503.61   | .....                 | 6,000.00      | .....                                |
| TOTAL UNEMPLOYM'T COMP. FUNDS.....     |   | \$11,021,556.50                     | \$ 6,593,344.47 | \$ 212,600.00   | \$17,827,500.97 | \$17,435,316.70 | \$.....               | \$ 212,600.00 | \$ 179,584.27                        |
| GRAND TOTAL.....                       |   | \$12,202,446.14                     | \$17,912,247.48 | \$ 8,160,171.13 | \$38,274,864.75 | \$34,788,230.97 | \$ 25.00              | \$ 584,643.95 | \$ 2,901,964.83                      |

Regular Transfers..... \$ 8,160,171.13 \$ 499,643.95

Rotary Fund Transfers..... 85,000.00

TOTAL TRANSFERS..... \$ 8,160,171.13 \$ 584,643.95

NOTE.—*Italics indicate red figures.*

**STATE OF IDAHO**  
**Summary Statement of Revenue and Expenditures**  
**—All Funds—For Period Ending June 30, 1946**

| RECEIPTS                                      | General Fund           | Restricted Revenue Fund | Public Health Trust Fund | Cooperative Emergency Revenue | Highway Fund           | Fish and Game Fund     | TOTAL OPERATIONS       |                | STATE ENTERPRISE FUNDS |                                  | Non-Operating Funds    | Combined Funds         |
|---|------------------------|-------------------------|--------------------------|-------------------------------|------------------------|------------------------|------------------------|----------------|------------------------|----------------------------------|------------------------|------------------------|
|   |                        |                         |                          |                               |                        |                        | Amount                 | Percentage     | Liquor Fund (Sch. C-1) | State Insurance Funds (Sch. C-2) |                        |                        |
| Taxes—Ad Valorem.....                         | \$ 2,290,292.17        | \$ 791,189.26           | \$.....                  | \$.....                       | \$.....                | \$.....                | \$ 3,081,481.43        | \$.....        | \$.....                | \$.....                          | \$ 3,081,481.43        |                        |
| Other.....                                    | 13,143,545.67          | 2,361,059.06            | 439,557.28               | 647,246.93                    | 232,096.08             | 938,417.60             | 24,860,817.01          | \$.....        | 188,500.00             | \$.....                          | 1,199,099.29           |                        |
| Licenses and Permits.....                     | 428,563.75             | 845,129.27              | 339,017.36               | 99,817.71                     | 5,513.35               | 150.07                 | 1,279,206.37           | 6.04           | 438,991.18             | 143,147.91                       | 6,350.00               |                        |
| Services and Fees.....                        | 50,999.71              | 16,472.87               | 192.09                   | 57,761.12                     | 185.08                 | 6,563.62               | 200.00                 | 74,421.28      | 89,716.76              | 1,630.00                         | 1,280,836.37           |                        |
| Interest and Penalties.....                   | 1,538,192.38           | 4,688.81                | 25,827.50                | 38,705.75                     | 904,255.54             | 4,684,897.51           | 40,902.01              | 31,713.55      | 234,948.87             | 1,819,158.36                     | 394,832.34             |                        |
| Rentals.....                                  | 364,318.26             | 2,10                    | 8,905.66                 | 309.00                        | 1,026,288.77           | 424.19                 | 5,560.84               | 428.68         | 6,680,036.86           | 20,026,539.04                    | 469,253.62             |                        |
| Fines, Forfeitures and Escheats, etc.....     | 23,542.96              | 2,489.27                | 1,038.19                 | 65.41                         | 82,970.90              | 133.00                 | 5,797.26               | 234.18         | 92,318.56              | 2,881,405.78                     | 89,716.76              |                        |
| Miscellaneous Sales.....                      | 30,609.05              | 40,053.99               | 30,609.05                | 30,609.05                     | 5,560.84               | 428.68                 | 102,684.79             | 102,684.79     | 53,172.78              | 3,149.80                         | 158.56                 |                        |
| Matched Funds and Contributions.....          |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  | 7,110,764.34           |                        |
| Non-Revenue Receipts:                         |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  | 13,790,801.20          |                        |
| Sales of Capital Assets.....                  |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  | 6,126,561.03           |                        |
| Insurance Adjustments to Capital Assets.....  |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  | 6,218,879.59           |                        |
| Trust Accounts.....                           |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  | 7,135.04               |                        |
| Refunds of Erroneous Receipts.....            |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  | 5,016,794.19           |                        |
| <b>TOTAL RECEIPTS.....</b>                    | <b>\$18,296,740.81</b> | <b>\$ 5,250,306.41</b>  | <b>\$ 906,746.91</b>     | <b>\$ 4,725,693.77</b>        | <b>\$10,762,060.82</b> | <b>\$ 1,206,055.07</b> | <b>\$41,147,603.79</b> | <b>\$.....</b> | <b>\$20,268,211.82</b> | <b>\$ 3,027,703.49</b>           | <b>\$17,912,247.48</b> | <b>\$82,355,766.58</b> |
| <b>EXPENDITURES</b>                           |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  |                        |                        |
| Maintenance and Operation:                    |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  |                        |                        |
| Salaries and Wages.....                       | \$ 4,284,112.34        | \$ 1,219,182.26         | \$ 329,691.71            | \$ 557,870.66                 | \$ 2,686,242.28        | \$ 406,728.19          | \$ 9,483,827.44        | \$.....        | \$ 566,138.11          | \$ 110,110.79                    | \$ 362,474.93          |                        |
| Other Services and Expenses.....              | 1,988,209.78           | 655,504.80              | 137,645.56               | 57,515.69                     | 1,976,597.08           | 291,702.66             | 5,107,175.57           | \$.....        | 197,294.60             | 29,795.29                        | 175,690.29             |                        |
| Travel Expenses.....                          | 156,433.96             | 174,797.62              | 2,089.28                 | 23,777.92                     | 61,091.38              | 39,367.30              | 457,557.46             | \$.....        | 10,542.80              | 8,850.82                         | 487,555.07             |                        |
| Capital Outlay.....                           | 213,308.30             | 82,334.65               | 9,607.05                 | 5,085.56                      | 3,409,651.67           | 229,617.55             | 3,949,604.78           | \$.....        | 1,220.47               | 801.63                           | 14,849.21              |                        |
| Relief and Pensions.....                      | 178,745.82             | 446,933.25              | 9,121,219.34             | 156.40                        | 175.20                 | 9,746,898.41           | 1,373,276.85           | \$.....        | \$.....                | \$.....                          | 9,746,898.41           |                        |
| Refunds of Erroneous Receipts.....            | 5,413.26               | 1,367,844.79            | .....                    | .....                         | .....                  | .....                  | 15,490,498.38          | \$.....        | \$.....                | \$.....                          | 1,373,310.50           |                        |
| Purchases (Liquor).....                       | .....                  | .....                   | .....                    | .....                         | .....                  | .....                  | 1,965,764.74           | \$.....        | 1,965,764.74           | 34,224,660.40                    | 15,490,498.38          |                        |
| Purchase of Investment (State Insurance)..... | 4,500.00               | 1,257,308.67            | .....                    | .....                         | .....                  | .....                  | 1,261,308.67           | \$.....        | 733,897.42             | \$.....                          | 36,190,425.14          |                        |
| Payment as Agent.....                         | 5,000.00               | .....                   | .....                    | .....                         | .....                  | .....                  | 5,000.00               | \$.....        | \$.....                | \$.....                          | 1,995,706.09           |                        |
| Debt Service.....                             | .....                  | 429.02                  | .....                    | .....                         | .....                  | .....                  | 429.02                 | \$.....        | \$.....                | \$.....                          | 5,000.00               |                        |
| Interest on Registered Warrants.....          | .....                  | .....                   | .....                    | .....                         | .....                  | .....                  | .....                  | .....          | .....                  | .....                            | 429.02                 |                        |
| <b>TOTAL EXPENDITURES.....</b>                | <b>\$ 6,835,723.46</b> | <b>\$ 4,757,401.81</b>  | <b>\$ 922,966.85</b>     | <b>\$ 9,765,312.77</b>        | <b>\$ 8,133,582.41</b> | <b>\$ 967,590.90</b>   | <b>\$31,385,578.20</b> | <b>\$.....</b> | <b>\$16,265,694.36</b> | <b>\$ 2,849,220.69</b>           | <b>\$34,788,312.47</b> | <b>\$85,288,805.72</b> |
| Adjustment of Transfer of Funds:              |                        |                         |                          |                               |                        |                        |                        |                |                        |                                  |                        |                        |
| Transfer to Other Funds.....                  | \$ 7,891,647.22        | \$ 627,955.01           | \$.....                  | \$.....                       | \$ 1,950,000.00        | \$ 106,000.00          | \$10,575,602.23        | \$.....        | \$ 3,082,698.53        | \$ 12,108.19                     | \$ 499,643.95          |                        |
| Transfer from Other Funds.....                | 54,158.46              | 543,975.88              | .....                    | 4,923,687.22                  | 488,060.21             | .....                  | 6,009,881.77           | \$.....        | \$.....                | \$ 8,160,171.13                  | \$14,170,052.90        |                        |

NOTE.—*Italics* indicate red figures.

## STATE OF IDAHO

Schedule C-1

## Analysis of Operations—Liquor Fund—Twenty-Four Months Period Ending June 30, 1946

|                             | TOTAL                  | Personal Services    | Other Expense        | Travel              | Capital Outlay     | Liquor Purchases       | Cancelled Warrants |
|-----------------------------|------------------------|----------------------|----------------------|---------------------|--------------------|------------------------|--------------------|
| <i>Expenditures:</i>        |                        |                      |                      |                     |                    |                        |                    |
| General Administration..... | \$ 772,487.74          | \$ 563,429.87        | \$ 197,294.60        | \$ 10,542.80        | \$ 1,220.47        | \$.....                | \$ 430.23          |
| Liquor Purchases.....       | 15,490,498.38          | .....                | .....                | .....               | .....              | 15,490,498.38          | .....              |
| Special Audit.....          | 2,708.24               | 2,708.24             | .....                | .....               | .....              | .....                  | .....              |
| <b>TOTAL.....</b>           | <b>\$16,265,694.36</b> | <b>\$ 566,138.11</b> | <b>\$ 197,294.60</b> | <b>\$ 10,542.80</b> | <b>\$ 1,220.47</b> | <b>\$15,490,498.38</b> | <b>\$ 430.23</b>   |

## Analysis of Fund Changes—State Liquor Fund—Twenty-Four Months Period Ending June 30, 1946

|                                      | Fund Balance 6-30-44 | Unencumb. Appopr. Balance 6-30-44 | ADDITIONS                              |                          |                    |                        |                        | DEDUCTIONS         |                        |                |                        |                                   | Fund Balance 6-30-46 |
|--------------------------------------|----------------------|-----------------------------------|--|--------------------------|--------------------|------------------------|------------------------|--------------------|------------------------|----------------|------------------------|-----------------------------------|----------------------|
|                                      |                      |                                   | Authoriz'd Appopr. Balance Curr. Bien. | Begin'ng Outstd'g Orders | Receipts           | Transfers              | Total Available        | Expendi-tures      | Ending Outstd'g Orders | Transfers      | Lapsed Appopr. Balance | Unencumb. Appopr. Balance 6-30-46 |                      |
| Gen'l Administration.....            | \$.....              | \$348,107.41                      | \$861,174.92                           | \$ 9,044.09              | \$ 4,164.59        | \$.....                | \$ 1,222,491.01        | \$ 772,487.74      | \$ 4,856.51            | \$.....        | \$ 9,796.80            | \$435,349.96                      | \$.....              |
| Special Audit.....                   |                      | 12.63                             | 5,000.00                               | .....                    | .....              | .....                  | 5,012.63               | 2,708.24           | .....                  | .....          | 12.63                  | 2,291.76                          | .....                |
| Appropriation Balances.....          | \$.....              | \$348,120.04                      | \$866,174.92                           | \$ 9,044.09              | \$ 4,164.59        | \$.....                | \$ 1,227,503.64        | \$ 775,195.98      | \$ 4,856.51            | \$.....        | \$ 9,809.43            | \$437,641.72                      | \$.....              |
| Liquor Purchases.....                | \$.....              | \$.....                           | \$.....                                | \$.....                  | \$.....            | \$.....                | \$15,490,498.38        | \$.....            | \$.....                | \$.....        | \$.....                | \$.....                           | \$.....              |
| Recpts. & Trsfrs.....                |                      |                                   |  |                          | \$20,264,047.23    | \$ 3,000.00            | .....                  | .....              | .....                  | 171,259.80     | .....                  | .....                             | .....                |
| Distrib. to Counties.....            |                      |                                   |  |                          | .....              | .....                  | .....                  | .....              | .....                  | 1,457,219.36   | .....                  | .....                             | .....                |
| Distrib. to Gen'l Fd.....            |                      |                                   |  |                          | .....              | .....                  | .....                  | .....              | .....                  | 1,457,219.37   | .....                  | .....                             | .....                |
| Gen'l Admin. cancelled Warrants..... |                      |                                   |  |                          | .....              | .....                  | .....                  | 430.23             | .....                  | .....          | .....                  | .....                             | .....                |
| <b>FUND BALS. &amp; TOTALS.....</b>  | <b>\$118,882.71</b>  | <b>\$.....</b>                    | <b>\$ 9,044.09</b>                     | <b>\$20,268,211.82</b>   | <b>\$ 3,000.00</b> | <b>\$20,339,138.62</b> | <b>\$16,265,264.13</b> | <b>\$ 4,856.51</b> | <b>\$3,085,698.53</b>  | <b>\$.....</b> | <b>\$.....</b>         | <b>\$1,043,319.45</b>             |                      |

NOTE: *Italics represent red figures.*

Schedule C-2

## Analysis of Operations—State Insurance Fund—Twenty-Four Months Period Ending June 30, 1946

|                                   |  | TOTAL                  | Personal Services    | Other Expense       | Travel             | Capital Outlay         | Payment as Agent     | Cancelled Warrants |
|-----------------------------------|--|------------------------|----------------------|---------------------|--------------------|------------------------|----------------------|--------------------|
| <i>Expenditures:</i>              |  |                        |                      |                     |                    |                        |                      |                    |
| General Administration.....       |  | \$ 147,639.18          | \$ 110,110.79        | \$ 27,875.94        | \$ 8,850.82        | \$ 801.63              | \$.....              | \$.....            |
| Losses and Compensation.....      |  | 733,897.42             | .....                | .....               | .....              | .....                  | 733,897.42           | .....              |
| Premium of Re-insuring Risks..... |  | 1,342.35               | .....                | 1,342.35            | .....              | .....                  | .....                | .....              |
| Special Audit.....                |  | 577.00                 | .....                | 577.00              | .....              | .....                  | .....                | .....              |
| Purchase of Investments.....      |  | 1,965,764.74           | .....                | .....               | .....              | 1,965,764.74           | .....                | .....              |
| <b>TOTAL.....</b>                 |  | <b>\$ 2,849,220.69</b> | <b>\$ 110,110.79</b> | <b>\$ 29,795.29</b> | <b>\$ 8,850.82</b> | <b>\$ 1,966,566.37</b> | <b>\$ 733,897.42</b> | <b>\$.....</b>     |

## Analysis of Fund Changes—State Insurance Fund—Twenty-Four Months Period Ending June 30, 1946

|                                   | Fund Balance 6-30-44 | Unencumb. Appopr. Balance 6-30-44 | ADDITIONS                              |                          |                        |                    |                       | DEDUCTIONS            |                        |                    |                        |                                | Fund Balance 6-30-46 |
|-----------------------------------|----------------------|-----------------------------------|--|--------------------------|------------------------|--------------------|-----------------------|-----------------------|------------------------|--------------------|------------------------|--------------------------------|----------------------|
|                                   |                      |                                   | Authorized Appopr. Balance Curr. Bien. | Begin'ng Outstd'g Orders | Receipts               | Transfers          | Total Available       | Expendi-tures         | Ending Outstd'g Orders | Transfers          | Lapsed Appopr. Balance | Unenc. Appopr. Balance 6-30-46 |                      |
| <i>Appropriations:</i>            |                      |                                   |  |                          |                        |                    |                       |                       |                        |                    |                        |                                |                      |
| General Administration.....       | \$.....              | \$ 85,017.60                      | \$172,592.20                           | \$ 659.79                | \$ 270.14              | \$.....            | \$ 258,539.73         | \$ 147,639.18         | \$ 624.15              | \$.....            | \$14,900.82            | \$95,375.58                    | \$.....              |
| Premium of Re-insuring Risks..... |                      | 5,500.00                          | .....                                  | .....                    | .....                  | .....              | 5,500.00              | 1,342.35              | .....                  | .....              | 4,157.65               | .....                          | .....                |
| Special Audit.....                |                      | 1,800.00                          | 2,000.00                               | 48.50                    | .....                  | .....              | 3,848.50              | 577.00                | .....                  | .....              | 3,271.50               | .....                          | .....                |
| <b>TOTAL.....</b>                 |                      | <b>\$ 92,317.60</b>               | <b>\$174,592.20</b>                    | <b>\$ 708.29</b>         | <b>\$ 270.14</b>       | <b>\$.....</b>     | <b>\$ 267,888.23</b>  | <b>\$ 149,558.53</b>  | <b>\$ 624.15</b>       | <b>\$.....</b>     | <b>\$19,058.47</b>     | <b>\$98,647.08</b>             | <b>\$.....</b>       |
| <i>Non-Appropriated:</i>          |                      |                                   |  |                          |                        |                    |                       |                       |                        |                    |                        |                                |                      |
| Losses and Compensation.....      | \$.....              | \$.....                           | \$.....                                | \$.....                  | \$.....                | \$.....            | \$.....               | \$ 733,897.42         | \$.....                | \$.....            | \$.....                | \$.....                        | \$.....              |
| Purchase of Investments.....      |                      | .....                             | .....                                  | .....                    | 3,027,433.35           | .....              | .....                 | 1,965,764.74          | .....                  | .....              | .....                  | .....                          | .....                |
| Receipts.....                     |                      | .....                             | .....                                  | .....                    | 2,578.25               | .....              | .....                 | .....                 | .....                  | 11,968.04          | .....                  | .....                          | .....                |
| Transfers of Funds.....           |                      | .....                             | .....                                  | .....                    | .....                  | .....              | .....                 | .....                 | .....                  | 11,968.04          | .....                  | .....                          | .....                |
| <b>TOTAL.....</b>                 |                      | <b>\$ 102,486.47</b>              | <b>\$.....</b>                         | <b>\$ 708.29</b>         | <b>\$ 3,027,703.49</b> | <b>\$ 2,578.25</b> | <b>\$3,133,476.50</b> | <b>\$2,849,220.69</b> | <b>\$ 624.15</b>       | <b>\$11,968.04</b> | <b>\$.....</b>         | <b>\$.....</b>                 | <b>\$271,663.62</b>  |

NOTE.—*Italics indicate red figures.*

**STATE OF IDAHO**  
**Statement of Revenues and Collections in All Funds,**  
**Twenty-Four Months Period Ending June 30, 1946**

| No. | NAME OF FUND AND COLLECTING AGENCIES             | Taxes      | Licenses and Permits | Charges for Services and Fees | Fines and Confiscations | Interest and Penalties | Rents      | Sales      | Matched Funds and Contributions | Revenue Receipts | Non-Revenue Receipts | Total Receipts | Special Fund Total | CHARACTER OF REVENUE GENERAL FUND |                          |       |
|-----|--|------------|----------------------|-------------------------------|-------------------------|------------------------|------------|------------|---------------------------------|------------------|----------------------|----------------|--------------------|-----------------------------------|--------------------------|-------|
|     |  |            |                      |                               |                         |                        |            |            |                                 |                  |                      |                |                    | Total                             | Revenue to Appropriation |       |
|     | <i>Legislative:</i>                              |            |                      |                               |                         |                        |            |            |                                 |                  |                      |                |                    |                                   |                          |       |
| 1   | Regular Twenty-eighth Session.....               | \$.....    | \$.....              | \$.....                       | \$.....                 | \$.....                | \$.....    | \$.....    | \$.....                         | \$.....          | \$ 12.61             | \$ 12.61       | \$.....            | \$ 12.61                          | 12.61                    |       |
|     | <i>Judiciary:</i>                                |            |                      |                               |                         |                        |            |            |                                 |                  |                      |                |                    |                                   |                          |       |
| 1   | Supreme Court.....                               | .....      | .....                | 1,053.55                      | 24.00                   | .....                  | .....      | 116.83     | .....                           | 1,170.38         | .....                | 1,170.38       | .....              | 1,170.38                          | 1,170.38                 |       |
| 15  | Law Library.....                                 | .....      | .....                | .....                         | .....                   | .....                  | .....      | 19.40      | .....                           | 43.40            | 92.00                | 135.40         | 135.40             | 135.40                            | .....                    |       |
|     | <i>General Governmental Administration:</i>      |            |                      |                               |                         |                        |            |            |                                 |                  |                      |                |                    |                                   |                          |       |
| 1   | Governor.....                                    | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 15.20            | 15.20                | .....          | .....              | 15.20                             | 15.20                    |       |
| 1   | Attorney General.....                            | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 20.00            | 20.00                | .....          | .....              | 20.00                             | 20.00                    |       |
| 1   | Secretary of State.....                          | 164,758.55 | .....                | 43,268.00                     | .....                   | 12,230.00              | .....      | 111.34     | .....                           | 213,337.89       | 130.40               | 213,468.29     | .....              | 213,468.29                        | 130.40                   |       |
| 15  | Law Library.....                                 | .....      | .....                | 2,880.25                      | 138.00                  | 25.00                  | 333,816.76 | .....      | 800,145.54                      | 4,115.91         | 1,141,121.46         | 52.61          | 1,141,174.07       | .....                             | 1,141,174.07             | 52.61 |
| 1   | State Treasurer.....                             | .....      | .....                | 75.00                         | 200.00                  | .....                  | .....      | .....      | .....                           | 275.00           | .....                | 275.00         | .....              | 275.00                            | .....                    |       |
| 15  | Law Library.....                                 | .....      | .....                | 8,255.00                      | .....                   | .....                  | .....      | .....      | .....                           | 8,225.00         | .....                | 8,255.00       | .....              | 8,255.00                          | .....                    |       |
| 47  | Bar Commission.....                              | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | .....            | 10,384.51            | 10,384.51      | .....              | 10,384.51                         | .....                    |       |
| 147 | Escheat Suspense.....                            | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 2,500.00         | .....                | 2,500.00       | .....              | 2,500.00                          | .....                    |       |
| 148 | Agricultural Suspense.....                       | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 657,073.83       | .....                | 657,073.83     | .....              | 657,073.83                        | .....                    |       |
| 1   | Liquor Profits Distribution.....                 | .....      | .....                | .....                         | .....                   | .....                  | .....      | 657,073.83 | .....                           | 657,073.83       | .....                | 657,073.83     | .....              | 657,073.83                        | .....                    |       |
| 158 | Taylor Grazing Fees (Tr. Suspense).....          | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 85,332.85        | 85,332.85            | .....          | .....              | 85,332.85                         | .....                    |       |
| 167 | American Falls Reservoir.....                    | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 218,639.02       | 218,639.02           | 218,639.02     | .....              | 218,639.02                        | .....                    |       |
| 168 | Hillsdale Irrigation.....                        | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 20,889.77        | 20,889.77            | 20,889.77      | .....              | 20,889.77                         | .....                    |       |
| 180 | National Forest Reserve.....                     | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 448,941.68       | 448,941.68           | 448,941.68     | .....              | 448,941.68                        | .....                    |       |
| 195 | Public School Endowment.....                     | 253.06     | .....                | 37.00                         | .....                   | .....                  | 193.92     | .....      | .....                           | 193.92           | .....                | 193.92         | 193.92             | 193.92                            | .....                    |       |
| 1   | State Auditor.....                               | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | 290.06                          | .....            | 132.97               | 423.03         | .....              | 423.03                            | 23.97                    |       |
| 1   | Purchasing Agent.....                            | .....      | .....                | .....                         | .....                   | .....                  | .....      | 58.01      | .....                           | 58.01            | 2,394.54             | 2,452.55       | .....              | 2,452.55                          | 2,455.06                 |       |
| 1   | Agriculture and Animal Industry.....             | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 434.60           | 434.60               | 434.60         | 434.60             | 434.60                            | 209.60                   |       |
| 1   | Agriculture Administration.....                  | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 15,409.43        | 15,409.43            | 15,409.43      | 15,409.43          | 15,409.43                         | .....                    |       |
| 20  | Weights and Measures.....                        | .....      | .....                | 15,409.43                     | 25.00                   | .....                  | .....      | 830.40     | .....                           | 591,020.45       | 110.48               | 591,130.93     | 591,130.93         | 591,130.93                        | .....                    |       |
| 21  | Inspection.....                                  | 54,597.75  | 61,693.68            | 473,873.62                    | 1,492.75                | .....                  | .....      | .....      | .....                           | 1,492.75         | .....                | 1,492.75       | 1,492.75           | 1,492.75                          | .....                    |       |
| 28  | Sheep Inspection.....                            | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 5,416.59         | .....                | 5,416.59       | 5,416.59           | 5,416.59                          | .....                    |       |
| 29  | Experimental Fertilizer.....                     | 3,766.59   | 1,650.00             | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 192,257.35       | 28.69                | 192,286.04     | 192,286.04         | 192,286.04                        | .....                    |       |
| 31  | Idaho Advertising and Development.....           | 192,257.35 | .....                | 1,866.00                      | 3,977.40                | .....                  | .....      | .....      | .....                           | 5,843.40         | 2.65                 | 5,846.05       | 5,846.05           | 5,846.05                          | .....                    |       |
| 33  | Livestock Disease Control.....                   | .....      | .....                | 61,042.15                     | 150.00                  | .....                  | .....      | .....      | .....                           | 61,042.15        | 5,650.83             | 66,692.98      | 66,692.98          | 66,692.98                         | 4,914.16                 |       |
| 34  | Dairy Inspection—Special.....                    | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 150.00           | .....                | 150.00         | .....              | 150.00                            | .....                    |       |
| 1   | Livestock Disease Control.....                   | .....      | .....                | 150.00                        | .....                   | .....                  | .....      | .....      | .....                           | 8.33             | 8.33                 | 8.33           | 8.33               | 8.33                              | 8.33                     |       |
| 1   | Pest Control.....                                | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | .....            | .....                | .....          | .....              | 8.33                              | 8.33                     |       |
|     | <i>Business Regulation:</i>                      |            |                      |                               |                         |                        |            |            |                                 |                  |                      |                |                    |                                   |                          |       |
| 1   | Banks and Investment Administration.....         | 5,050.01   | 185.00               | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 5,235.01         | .....                | 5,235.01       | .....              | 5,235.01                          | .....                    |       |
| 40  | Banks and Investment Administration—Special..... | .....      | 9,670.70             | 16,505.38                     | 35.00                   | .....                  | .....      | .....      | .....                           | 26,211.08        | .....                | 26,211.08      | 26,211.08          | 26,211.08                         | .....                    |       |
| 1   | Bureau of Insurance.....                         | 982,026.82 | 111,129.00           | 36,406.00                     | .....                   | .....                  | .....      | .....      | .....                           | 1,129,561.82     | 52.31                | 1,129,614.13   | .....              | 1,129,614.13                      | 52.31                    |       |
| 162 | Small Loan Company Suspense.....                 | .....      | 6,350.00             | 1,630.00                      | .....                   | .....                  | .....      | .....      | .....                           | 7,980.00         | .....                | 7,980.00       | 7,980.00           | 7,980.00                          | .....                    |       |
| 146 | Bureau of Insurance Suspense.....                | .....      | .....                | 1,738.00                      | .....                   | .....                  | .....      | .....      | .....                           | .....            | 53,907.09            | 53,907.09      | 53,907.09          | 53,907.09                         | .....                    |       |
| 1   | Occupational License.....                        | .....      | 40,504.50            | 14,057.00                     | 1,505.00                | .....                  | .....      | 267.35     | .....                           | 1,738.00         | .....                | 1,738.00       | 1,738.00           | 1,738.00                          | .....                    |       |
| 41  | Occupational License—Special.....                | .....      | .....                | 311.95                        | 24,627.09               | 9,766.88               | 1,968.75   | .....      | .....                           | 56,066.50        | .....                | 56,066.50      | 56,066.50          | 56,066.50                         | .....                    |       |
| 42  | Industrial Administration.....                   | 34,705.18  | .....                | .....                         | .....                   | .....                  | .....      | 267.35     | .....                           | 59,911.57        | 28.95                | 59,940.52      | 59,940.52          | 59,940.52                         | 23.29                    |       |
| 43  | Industrial Special Indemnity.....                | .....      | .....                | .....                         | .....                   | .....                  | .....      | .....      | .....                           | 11,735.63        | .....                | 11,735.63      | 11,735.63          | 11,735.63                         | .....                    |       |
| 46  | Athletic Commission.....                         | 2,761.79   | 505.80               | .....                         | 705.00                  | .....                  | .....      | .....      | .....                           | 3,267.59         | .....                | 3,267.59       | 3,267.59           | 3,267.59                          | .....                    |       |
| 47  | Bar Commission.....                              | .....      | .....                | .....                         | .....                   | 4.00                   | .....      | .....      | .....                           | 705.00           | .....                | 705.00         | 705.00             | 705.00                            | .....                    |       |
| 48  | Aeronautics.....                                 | .....      | 6,818.17             | 3,826.00                      | 841.00                  | .....                  | .....      | 4.00       | .....                           | 6,822.17         | .....                | 6,822.17       | 6,822.17           | 6,822.17                          | .....                    |       |
| 49  | Pharmacy.....                                    | .....      | 3,989.00             | 550.00                        | .....                   | 117.00                 | .....      | .....      | 165.00                          | .....            | 4,667.00             | .....          | 4,667.00           | 4,667.00                          | 4,667.00                 | ..... |
| 50  | Professional Engineers.....                      | .....      | .....                | .....                         | .....                   | .....                  | .....      | 189.05     | .....                           | 220.29           | 3.04                 | 223.33         | 223.33             | 223.33                            | 3.04                     |       |
| 1   | State Mine Inspector.....                        | .....      | .....                |                               |                         |                        |            |            |                                 |                  |                      |                |                    |                                   |                          |       |

**STATE OF IDAHO**  
**Statement of Revenues and Collections in All Funds, Twenty-Four Months Period Ending June 30, 1946**

| No.                                 | NAME OF FUND AND COLLECTING AGENCIES     | Taxes     | Licenses and Permits | Charges for Services and Fees | Fines and Confiscations | Interest and Penalties | Rents    | Sales      | Matched Funds and Contributions | Revenue Receipts | Non-Revenue Receipts | Total Receipts | Special Fund Total | CHARACTER OF REVENUE GENERAL FUND |                          |       |
|-------------------------------------|--|-----------|----------------------|-------------------------------|-------------------------|------------------------|----------|------------|---------------------------------|------------------|----------------------|----------------|--------------------|-----------------------------------|--------------------------|-------|
|                                     |  |           |                      |                               |                         |                        |          |            |                                 |                  |                      |                |                    | Total                             | Revenue to Appropriation |       |
| <i>Conservation and Recreation:</i> |  |           |                      |                               |                         |                        |          |            |                                 |                  |                      |                |                    |                                   |                          |       |
| 6                                   | Fish and Game.....                       | 44.36     | 938,417.60           | .....                         | 31,713.55               | 6.04                   | 200.00   | 234,948.87 | 61.79                           | 1,205,392.21     | 662.86               | 1,206,055.07   | 1,206,055.07       | .....                             | 87.80                    |       |
| 60                                  | Game Warden's Predatory Animal.....      | .....     | .....                | .....                         | .....                   | .....                  | .....    | 868.14     | .....                           | 868.14           | .....                | 868.14         | 868.14             | .....                             | .....                    |       |
| 61                                  | Wildlife Restoration.....                | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | 16,992.52                       | 16,992.52        | 6.20                 | 16,998.72      | 16,998.72          | .....                             | .....                    |       |
| 149                                 | Beaver Suspense.....                     | .....     | .....                | 4,453.25                      | .....                   | .....                  | 3,967.74 | .....      | .....                           | 8,420.99         | 150.00               | 281,566.36     | 281,566.36         | 281,566.36                        | .....                    |       |
| 1                                   | Reclamation.....                         | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | 1,134.40         | 1,134.40             | 1,134.40       | 1,134.40           | .....                             | .....                    |       |
| 154                                 | Reclamation Suspense.....                | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | 572.55           | 572.55               | 572.55         | 572.55             | .....                             | .....                    |       |
| 62                                  | Carey Act Trust.....                     | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | .....            | .....                | .....          | .....              | .....                             | .....                    |       |
| 63                                  | Heyburn Park.....                        | .....     | .....                | .....                         | .....                   | .....                  | 9,391.00 | .....      | .....                           | 9,391.00         | .....                | 9,391.00       | 9,391.00           | .....                             | .....                    |       |
| <i>Correction (Adult):</i>          |  |           |                      |                               |                         |                        |          |            |                                 |                  |                      |                |                    |                                   |                          |       |
| 1                                   | Penitentiary.....                        | .....     | .....                | 141,396.78                    | .....                   | .30                    | 50.00    | 42,293.20  | .....                           | 183,740.28       | 454.75               | 184,195.03     | .....              | 184,195.03                        | 184,195.03               |       |
| 72                                  | Library.....                             | .....     | .....                | 558.12                        | .....                   | .....                  | .....    | 82.25      | .....                           | 640.37           | .....                | 640.37         | 640.37             | .....                             | .....                    |       |
| 71                                  | Income.....                              | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | 15.00            | 15.00                | 15.00          | 15.00              | .....                             | .....                    |       |
| <i>Education:</i>                   |  |           |                      |                               |                         |                        |          |            |                                 |                  |                      |                |                    |                                   |                          |       |
| 1                                   | Administration.....                      | 10,694.00 | .....                | .....                         | .....                   | .....                  | .....    | 991.58     | .....                           | 11,685.58        | 386.24               | 12,071.82      | .....              | 12,071.82                         | 386.24                   |       |
| 1                                   | Vocational Education.....                | .....     | .....                | .....                         | .....                   | .....                  | .....    | 1.00       | .....                           | 1.00             | 16,773.22            | 16,774.22      | .....              | 16,774.22                         | 12,843.29                |       |
| 181                                 | National Defense.....                    | .....     | .....                | .....                         | .....                   | .....                  | .....    | 158.56     | 176,534.96                      | 176,693.52       | 38,734.99            | 215,428.51     | 215,428.51         | .....                             | .....                    |       |
| 182                                 | George Dean.....                         | .....     | .....                | .....                         | .....                   | .....                  | .....    | 129,400.60 | 129,400.60                      | 9,505.30         | 138,905.90           | 138,905.90     | .....              | .....                             | .....                    |       |
| 183                                 | Vocational Education—Special.....        | .....     | .....                | .....                         | .....                   | .....                  | .....    | 76,491.72  | 76,491.72                       | 1,741.96         | 78,233.68            | 78,233.68      | .....              | .....                             | .....                    |       |
| 184                                 | Vocational Rehabilitation—Special.....   | .....     | .....                | .....                         | .....                   | .....                  | .....    | 42,308.83  | 42,308.83                       | 708.33           | 43,017.16            | 43,017.16      | .....              | .....                             | .....                    |       |
| 185                                 | Food Production.....                     | .....     | .....                | .....                         | .....                   | .....                  | .....    | 12,680.00  | 12,680.00                       | 13,462.17        | 26,142.17            | 26,142.17      | .....              | .....                             | .....                    |       |
| 1                                   | Vocational Rehabilitation.....           | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | 3.91             | 3.91                 | 3.91           | 3.91               | 3.91                              | 3.91                     |       |
| 163                                 | Community Health Program.....            | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | 12,003.50        | 12,003.50            | 12,003.50      | 12,003.50          | .....                             | .....                    |       |
| 1                                   | Traveling Library.....                   | 4.68      | 88.10                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | 92.78            | 219.14               | 311.92         | 311.92             | 223.82                            | 223.82                   |       |
| 1                                   | Albion State Normal.....                 | 10,306.83 | 16.31                | .....                         | .....                   | .....                  | 860.66   | 2.00       | .....                           | 11,185.80        | 234.81               | 11,420.61      | 11,420.61          | 11,420.61                         | 11,420.61                |       |
| 1                                   | Industrial Training School.....          | 774.00    | .....                | .....                         | .....                   | .30                    | .....    | 5,490.18   | .....                           | 6,264.48         | 1,480.71             | 7,745.19       | 7,745.19           | 7,627.69                          | 7,627.69                 |       |
| 1                                   | Deaf and Blind School.....               | 1,654.50  | .....                | .....                         | .....                   | .....                  | 20.00    | 4,102.52   | .....                           | 5,777.02         | 1,957.57             | 7,734.59       | 7,734.59           | 7,728.73                          | 7,728.73                 |       |
| 114                                 | Narcotic Research.....                   | .....     | .....                | .....                         | .....                   | .....                  | .....    | 25.60      | .....                           | 25.60            | .....                | 25.60          | 25.60              | .....                             | .....                    |       |
| 185                                 | Food Production—War Training.....        | .....     | .....                | 12,664.36                     | 62.68                   | .....                  | 42.50    | 250.02     | 78,943.35                       | 78,943.35        | 7,369.94             | 86,313.29      | 86,313.29          | .....                             | .....                    | ..... |
| 1                                   | Lewiston Normal.....                     | .....     | .....                | 12,664.36                     | .....                   | .....                  | 42.50    | 250.02     | .....                           | 13,019.56        | 52.88                | 13,072.44      | 13,072.44          | 13,072.44                         | 13,072.44                |       |
| 1                                   | University of Idaho Southern Branch..... | 34,109.38 | .....                | .....                         | .....                   | 43,762.80              | 1,884.76 | 21,606.54  | 101,363.48                      | .....            | 168.58               | 101,532.06     | 101,532.06         | 101,532.06                        | 98,848.04                |       |
| 1                                   | University of Idaho—Pure Seed.....       | 6,478.16  | .....                | .....                         | .....                   | .....                  | .....    | .....      | 6,478.16                        | .....            | 6,478.16             | .....          | 6,478.16           | .....                             | .....                    |       |
| <i>Public Health:</i>               |  |           |                      |                               |                         |                        |          |            |                                 |                  |                      |                |                    |                                   |                          |       |
| 1                                   | State—                                   | 80.00     | .....                | .....                         | .....                   | .....                  | 979.50   | 18.50      | .....                           | 1,078.00         | 14.95                | 1,092.95       | .....              | 1,092.95                          | 14.27                    |       |
| 1                                   | Administration.....                      | .....     | .....                | 17,592.00                     | .....                   | .....                  | .....    | .....      | .....                           | 17,592.00        | 1,364.45             | 1,364.45       | 1,364.45           | 1,364.45                          | 1,364.45                 |       |
| 1                                   | Crippled Children.....                   | .....     | .....                | 8,080.00                      | .....                   | .....                  | .....    | .....      | .....                           | 8,080.00         | .....                | 8,080.00       | .....              | 8,080.00                          | .....                    |       |
| 1                                   | Vital Statistics.....                    | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | 35.00            | 35.00                | 35.00          | 35.00              | 35.00                             | 35.00                    |       |
| 1                                   | Sausage Manufacturing Account.....       | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | 3.21             | 3.21                 | 3.21           | 3.21               | 3.21                              | 3.21                     |       |
| 1                                   | T.B. Hospitalization.....                | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | .....            | .....                | .....          | .....              | .....                             | .....                    |       |
| 1                                   | T.B. Hospital—Gooding.....               | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | .....            | .....                | .....          | .....              | .....                             | .....                    |       |
| 3                                   | County Participation—                    | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | 12,590.00                       | 12,590.00        | .....                | 12,590.00      | 12,590.00          | .....                             | .....                    |       |
|                                     | Boise City Health Unit.....              | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | 2,550.00                        | 2,550.00         | .....                | 2,550.00       | 2,550.00           | .....                             | .....                    |       |
|                                     | Twin Falls City Health Unit.....         | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | 5,515.00                        | 5,515.00         | .....                | 5,515.00       | 5,515.00           | .....                             | .....                    |       |
|                                     | Coeur d'Alene Health Unit.....           | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | 335.00                          | 335.00           | .....                | 335.00         | 335.00             | .....                             | .....                    |       |
|                                     | Preston City Sanitation.....             | .....     | .....                | .....                         | .....                   | .....                  | .....    | .....      | .....                           | .....            | .....                | .....          | .....              | .....                             | .....                    |       |
| 3                                   | Federal Participation—                   | .....     | .....                | .....                         | .....                   | .....                  | .....    | 149,780.00 | 149,780.00                      | 115.65           | 149,895.65           | 149,895.65     | 149,895.65         | 149,895.65                        | .....                    |       |
| 30                                  | U.S. Public Health Service.....          | .....     | .....                | .....                         | .....                   | .....                  | .....    | 66,790.76  | 66,790.76                       | 177.27           | 66,968.03            | 66,968.03      | 66,968.03          | 66,968.03                         | .....                    |       |
| 31                                  | Maternal and Child Health "A".....       | .....     | .....                | .....                         | .....                   | .....                  | .....    | 50,679.96  | 50,679.76                       | 22.50            | 50,702.46            | 50,702.46      | 50,702.46          |                                   |                          |       |

**STATE OF IDAHO**  
**Statement of Revenues and Collections in All Funds, Twenty-Four Months Period Ending June 30, 1946**

| No.                                  | NAME OF FUND AND COLLECTING AGENCIES         | Taxes | Licenses and Permits | Charges for Services and Fees | Fines and Confiscations | Interest and Penalties | Rents      | Sales      | Matched Funds and Contributions | Revenue Receipts   | Non-Revenue Receipts   | Total Receipts         | Special Fund Total     | CHARACTER OF REVENUE GENERAL FUND |                         |
|--------------------------------------|--|-------|----------------------|-------------------------------|-------------------------|------------------------|------------|------------|---------------------------------|--------------------|------------------------|------------------------|------------------------|-----------------------------------|-------------------------|
|                                      |  |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        | Total                             | Revenue to Appropriatn. |
| <i>Public Assistance:</i>            |  |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
| 4                                    | Administrative.....                          |       |                      |                               |                         |                        | 185.08     | 512.59     | 137.01<br>1,023.78              | 834.68<br>1,023.78 | 11,946.12<br>19,701.12 | 12,780.80<br>20,724.90 | 12,780.80<br>20,724.90 |                                   |                         |
|                                      | State Assistance and Relief.....             |       |                      |                               |                         |                        |            |            | 233,071.78                      | 233,071.78         | 345.00                 | 233,416.78             | 233,416.78             |                                   |                         |
| <i>County—</i>                       |  |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
|                                      | Direct Relief.....                           |       |                      |                               |                         |                        |            |            | 233,882.92                      | 233,882.92         | 1.97                   | 233,884.89             | 233,884.89             |                                   |                         |
| <i>Federal—</i>                      |  |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
|                                      | Administrative.....                          |       |                      |                               |                         |                        |            |            | 3,570,214.09                    | 3,570,214.09       | 8,186.78               | 3,578,400.87           | 3,578,400.87           |                                   |                         |
|                                      | Old Age Assistance.....                      |       |                      |                               |                         |                        |            |            | 78,154.02                       | 78,154.02          |                        | 78,154.02              | 78,154.02              |                                   |                         |
|                                      | Blind Assistance.....                        |       |                      |                               |                         |                        |            |            | 542,141.00                      | 542,141.00         | 6.00                   | 542,147.00             | 542,147.00             |                                   |                         |
|                                      | Dependent Children.....                      |       |                      |                               |                         |                        |            |            | 17,895.91                       | 17,895.91          |                        | 17,895.91              | 17,895.91              |                                   |                         |
|                                      | Child Welfare.....                           |       |                      |                               |                         |                        |            |            | 8,377.00                        | 8,377.00           |                        | 8,377.00               | 8,377.00               |                                   |                         |
|                                      | Vocational Rehabilitation for the Blind..... |       |                      |                               |                         |                        |            |            | 88.40                           | 88.40              |                        | 88.40                  | 88.40                  |                                   |                         |
|                                      | Surplus Commodities.....                     |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
| 1                                    | <i>Charitable Institution:</i>               |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
|                                      | Administration.....                          |       |                      |                               |                         |                        |            |            |                                 |                    | 4.88                   | 4.88                   |                        | 4.88                              | 4.88                    |
| 1                                    | State Hospital North.....                    |       |                      | 16,128.42                     |                         |                        | 105.00     | 332.74     |                                 | 16,566.16          | 631.66                 | 17,197.82              |                        | 17,197.82                         | 6,152.91                |
| 1                                    | State Hospital South.....                    |       |                      | 25,165.67                     |                         |                        |            | 12,540.82  |                                 | 37,706.49          | 2,088.40               | 39,794.89              |                        | 39,794.89                         | 25,145.18               |
| 165                                  | Asylum and Sanitarium.....                   |       |                      |                               |                         |                        |            |            |                                 |                    | 219.57                 | 219.57                 | 219.57                 |                                   |                         |
| 1                                    | State School and Colony.....                 |       |                      | 17,386.28                     |                         | 13.08                  |            | 11,694.55  | 105.05                          | 29,185.88          | 467.14                 | 29,653.02              |                        | 29,653.02                         | 18,303.50               |
| 171                                  | State School and Colony Income Trust.....    |       |                      |                               |                         |                        |            |            |                                 | 13.08              |                        | 13.08                  | 13.08                  |                                   |                         |
| 1                                    | Soldiers' Home.....                          |       |                      |                               |                         |                        |            |            | 5.50                            |                    | 21.62                  | 27.12                  |                        | 27.12                             | 27.12                   |
| 94                                   | Soldiers' Home Federal Aid.....              |       |                      |                               |                         |                        |            |            | 21,573.33                       | 21,573.33          |                        | 21,573.33              | 21,573.33              |                                   |                         |
| <i>Public Works and Highway:</i>     |  |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
| 5                                    | Highway Administration.....                  |       |                      | 5,437.40                      | 50.00                   |                        | 6,563.62   | 39,393.01  | 1,026,288.77                    | 1,077,732.80       | 94,329.00              | 1,172,061.80           | 1,172,061.80           |                                   | 427.15                  |
| 1                                    | Capitol Maintenance.....                     |       |                      |                               |                         |                        |            | 81.22      |                                 | 81.22              | 40.00                  | 121.22                 |                        | 121.22                            | 30.00                   |
| <i>Public Lands and Investments:</i> |  |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
| 1                                    | Land Administrative.....                     |       |                      | 13,908.45                     |                         |                        | 1,211.51   |            |                                 | 15,119.96          | 5,228.16               | 20,348.12              |                        | 20,348.12                         | 874.16                  |
| 101                                  | Water Maintenance and Assessment.....        |       |                      |                               |                         |                        |            |            |                                 |                    | 5,528.92               | 5,528.92               | 5,528.92               |                                   |                         |
| 151                                  | Commissioner's Suspense.....                 |       |                      |                               |                         |                        |            |            |                                 |                    | 58,425.53              | 58,425.53              | 58,425.53              |                                   |                         |
| 1                                    | State Forester.....                          |       |                      |                               |                         |                        |            |            |                                 |                    | 69.31                  | 69.31                  |                        | 69.31                             | 56.51                   |
| 102                                  | Forester's Special.....                      |       |                      | 11,745.15                     |                         |                        |            |            |                                 | 11,745.15          | 23,411.08              | 35,156.23              | 35,156.23              |                                   |                         |
| 160                                  | Forester's Emergency.....                    |       |                      |                               |                         |                        |            |            |                                 |                    | 39,961.87              | 39,961.87              | 39,961.87              |                                   |                         |
| 189                                  | Forest Management Fund.....                  |       |                      |                               |                         |                        |            |            |                                 |                    | 411,770.08             | 411,770.08             | 411,770.08             |                                   |                         |
| 157                                  | Blister Rust Control.....                    |       |                      |                               |                         |                        |            |            |                                 |                    | 31,762.68              | 31,762.68              | 31,762.68              |                                   |                         |
| 104                                  | U.S. Clarke-McNary.....                      |       |                      |                               |                         |                        |            |            |                                 |                    | 235,427.03             | 235,427.03             | 235,427.03             |                                   |                         |
| 1                                    | Public Investments.....                      |       |                      |                               |                         |                        |            |            | 17.55                           |                    | 17.55                  |                        | 17.55                  |                                   | 17.55                   |
| 100                                  | Farm Mortgages:                              |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
|                                      | Land.....                                    |       |                      |                               |                         |                        | 27.21      |            |                                 |                    | 31,965.51              | 31,992.72              | 31,992.72              |                                   |                         |
|                                      | Public Investments.....                      |       |                      |                               |                         |                        |            |            |                                 |                    | 6,759.23               | 6,759.23               | 6,759.23               |                                   |                         |
| <i>Endowment Fund Earnings</i>       |  |       |                      |                               |                         |                        |            |            |                                 |                    |                        |                        |                        |                                   |                         |
| 71                                   | Penitentiary.....                            |       |                      |                               |                         |                        | 2,155.34   | 502.04     |                                 |                    | 2,657.38               |                        | 2,657.38               | 2,657.38                          |                         |
|                                      | Land.....                                    |       |                      |                               |                         |                        | 4,311.28   | 1,913.44   |                                 |                    | 6,224.72               |                        | 6,224.72               | 6,224.72                          |                         |
|                                      | Public Investments.....                      |       |                      |                               |                         |                        | 48,678.72  |            |                                 |                    | 48,678.72              |                        | 48,678.72              | 48,678.72                         |                         |
| 92                                   | State Hospital South                         |       |                      |                               |                         |                        | 9,338.60   | 3,947.39   |                                 |                    | 13,285.99              |                        | 13,285.99              | 13,285.99                         |                         |
|                                      | Land.....                                    |       |                      |                               |                         |                        | 27,377.59  |            |                                 |                    | 27,377.59              |                        | 27,377.59              | 27,377.59                         |                         |
| 172                                  | Public School                                |       |                      |                               |                         |                        | 216,074.66 | 360,953.32 |                                 |                    | 577,027.98             |                        | 577,027.98             | 577,027.98                        |                         |
|                                      | Land.....                                    |       |                      |                               |                         |                        | 592,982.91 |            |                                 |                    | 592,982.91             |                        | 592,982.91             | 592,982.91                        |                         |
| 173                                  | University of Idaho                          |       |                      |                               |                         |                        | 11,808.31  | 4,121.04   |                                 |                    | 15,929.35              |                        | 15,929.35              | 15,929.35                         |                         |
|                                      | Land.....                                    |       |                      |                               |                         |                        | 82,103.63  |            |                                 |                    | 82,103.63              |                        | 82,103.63              | 82,103.63                         |                         |
| 174                                  | Agricultural College                         |       |                      |                               |                         |                        | 9,787.91   | 5,887.45   |                                 |                    | 15,675.36              |                        | 15,675.36              | 15,675.36                         |                         |
|                                      | Land.....                                    |       |                      |                               |                         |                        | 46,007.36  |            |                                 |                    | 46,007.36              |                        | 46,007.36              | 46,007.36                         |                         |
| 175                                  | School of Science                            |       |                      |                               |                         |                        | 8,611.78   | 9,490.47   |                                 |                    | 18,102.25              |                        | 18,102.25              | 18,102.25                         |                         |
|                                      | Land.....                                    |       |                      |                               |                         |                        | 81,353.66  |            |                                 |                    | 81,353.66              |                        | 81,353.66              | 81,353.66                         |                         |

NOTE.—*Italics* indicate red figures.

**STATE OF**

**IDAHO**  
**Twenty-Four Months Period Ending June 30, 1946**

**Exhibit D—Continued**

| No.  | NAME OF FUND AND COLLECTING AGENCIES | Taxes        | Licenses and Permits | Charges for Services and Fees | Fines and Confiscations | Interest and Penalties | Rents    | Sales | Matched Funds and Contributions | Revenue Receipts | Non-Revenue Receipts | Total Receipts | Special Fund Total | CHARACTER OF REVENUE GENERAL FUND |                          |
|--|--------------------------------------|--------------|----------------------|-------------------------------|-------------------------|------------------------|----------|-------|---------------------------------|------------------|----------------------|----------------|--------------------|-----------------------------------|--------------------------|
|  |                                      |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    | Total                             | Revenue to Appropriation |
| <i>Public Lands and Investments: (Continued)</i> |                                      |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 176  | Normal School                        |              |                      |                               |                         | 16,783.90              | 5,989.54 |       |                                 | 22,773.44        |                      | 22,773.44      | 22,773.44          |                                   |                          |
|  | Land                                 |              |                      |                               |                         | 58,554.11              |          |       |                                 | 58,554.11        |                      | 58,554.11      | 58,554.11          |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 177  | Charitable Institutions              |              |                      |                               |                         | 21,295.62              | 6,949.18 |       |                                 | 28,244.80        |                      | 28,244.80      | 28,244.80          |                                   |                          |
|  | Land                                 |              |                      |                               |                         | 82,568.16              |          |       |                                 | 82,568.16        |                      | 82,568.16      | 82,568.16          |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| <i>Endowment Funds</i>                           |                                      |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 190  | Agricultural College                 |              |                      |                               |                         |                        |          |       |                                 |                  | 80,053.20            | 80,053.20      | 80,053.20          |                                   |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  | 228,730.77           | 228,730.77     | 228,730.77         |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 191  | Charitable Institutions              |              |                      |                               |                         |                        |          |       |                                 |                  | 122,256.21           | 122,256.21     | 122,256.21         |                                   |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  | 342,068.84           | 342,068.84     | 342,068.84         |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 192  | Normal School                        |              |                      |                               |                         |                        |          |       |                                 |                  | 58,228.12            | 58,228.12      | 58,228.12          |                                   |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  | 292,189.88           | 292,189.88     | 292,189.88         |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 193  | Penitentiary                         |              |                      |                               |                         |                        |          |       |                                 |                  | 54,295.23            | 54,295.23      | 54,295.23          |                                   |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  | 127,755.07           | 127,755.07     | 127,755.07         |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 194  | Public Building                      |              |                      |                               |                         |                        |          |       |                                 |                  | 2,017.38             | 8,066.61       | 10,083.99          | 10,083.99                         |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 195  | Public School                        |              |                      |                               |                         |                        |          |       |                                 |                  | 1,109,052.85         | 1,109,052.85   | 1,109,052.85       |                                   |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  | 2,988,872.85         | 2,988,872.85   | 2,988,872.85       |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 196  | School of Science                    |              |                      |                               |                         |                        |          |       |                                 |                  | 138,626.88           | 138,626.88     | 138,626.88         |                                   |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  | 224,489.43           | 224,489.43     | 224,489.43         |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 197  | State Hospital South                 |              |                      |                               |                         |                        |          |       |                                 |                  | 61,645.86            | 61,645.86      | 61,645.86          |                                   |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  | 54,809.46            | 54,809.46      | 54,809.46          |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 198  | University                           |              |                      |                               |                         |                        |          |       |                                 |                  | 115,077.35           | 115,077.35     | 115,077.35         |                                   |                          |
|  | Land                                 |              |                      |                               |                         |                        |          |       |                                 |                  | 120,550.04           | 120,550.04     | 120,550.04         |                                   |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 136  | State Insurance                      |              |                      |                               |                         |                        |          |       |                                 |                  | 143,147.91           | 1,700,400.13   | 1,843,548.04       | 1,843,548.04                      |                          |
|  | Public Investments                   |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| <i>Protection of Persons and Property:</i>       |                                      |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 1  | Adjutant General                     |              |                      |                               |                         |                        |          |       |                                 |                  |                      | 115.93         | 115.93             |                                   | 115.93                   |
| 106  | Contingent Fund                      |              |                      |                               |                         |                        |          |       |                                 |                  |                      | 9,484.65       | 9,484.65           | 9,484.65                          |                          |
| 113  | Liquor Law Enforcement—Special       | 68,981.63    |                      |                               |                         | 11,446.00              |          |       |                                 |                  |                      | 4.88           | 80,432.51          | 80,432.51                         |                          |
| 155A   | National Guard Welfare               |              |                      |                               |                         |                        |          |       |                                 |                  |                      | 1,330.89       | 3,931.83           | 3,931.83                          |                          |
| <i>Tax Administration:</i>                       |                                      |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 1  | Income Tax                           | 8,986,073.34 |                      |                               |                         |                        |          |       |                                 |                  | 51.38                | 8,986,124.72   | 103.45             | 8,986,228.17                      | 8,986,228.17             |
| 111  | Income Tax Refund                    | 90,773.67    |                      |                               |                         |                        |          |       |                                 |                  |                      | 90,773.67      |                    | 90,773.67                         |                          |
| 147  | Inheritance Tax—Special              |              |                      |                               |                         |                        |          |       |                                 |                  |                      | 1,608.80       | 1,608.80           | 1,608.80                          |                          |
| 1  | Inheritance Tax                      | 363.03       |                      |                               |                         | 1,136.35               |          |       |                                 |                  |                      | 1,499.38       |                    | 1,499.38                          | 1,499.38                 |
| 1  | Law Enforcement                      |              |                      |                               |                         |                        |          |       |                                 |                  |                      |                |                    |                                   |                          |
| 110  | Law Enforcement Administration       | 139,205.06   | 244,075.25           | 96,903.34                     |                         |                        |          | .50   |                                 |                  |                      | 480,184.15     | 993.96             | 481,178.11                        | 481,178.11               |
| 110  | Driver's License                     |              |                      | 180,794.00                    |                         |                        |          |       |                                 |                  |                      | 180,794.00     |                    | 180,794.00                        |                          |
| 1  | Motor Vehicle                        |              |                      |                               |                         |                        |          |       |                                 |                  |                      | 30.00          |                    | 30.00                             |                          |
| 110  | Motor Vehicle Caravan                |              |                      | 700.00                        |                         |                        |          |       |                                 |                  |                      |                |                    | 700.00                            |                          |
| 1  | Brand Inspection                     |              |                      |                               |                         | 8,594.85               |          |       |                                 |                  |                      |                | 8,594.85           |                                   |                          |
| 52   | Brand Inspection—Special             |              |                      |                               |                         | 72,785.22              |          |       |                                 |                  |                      |                | 72,785.22          |                                   |                          |
| 1  | Beer Revenue                         | 696,786.23   | 32,650.03            |                               |                         |                        |          |       |                                 |                  |                      | 545.26         | 729,981.52         | 703.23                            | 730,684.75               |
| 5  | Contractors' Licenses Tax            | 25,681.35    |                      |                               |                         |                        |          |       |                                 |                  |                      |                | 25,681.35          |                                   | 25,681.35                |
| 1  | Amusement License                    |              |                      | 111,873.31                    |                         |                        |          |       |                                 |                  |                      |                | 111,873.31         |                                   | 111,873.31               |
| 1  | Kilowatt Hour Tax                    | 870,452.95   |                      |                               |                         |                        |          |       |                                 |                  |                      |                | 870,452.95         |                                   | 870,452.95               |
| 1  | Malt Revenue Tax                     | 366.70       |                      |                               |                         |                        |          |       |                                 |                  |                      |                | 366.70             |                                   | 366.70                   |

**STATE OF  
Statement of Revenues and Collections in All Funds,**

**IDAHO**

**Twenty-Four Months Period Ending June 30, 1946**

**Exhibit D—Continued**

| No.   | NAME OF FUND AND COLLECTING AGENCIES     | Taxes           | Licenses and Permits | Charges for Services and Fees | Fines and Confiscations | Interest and Penalties | Rents         | Sales           | Matched Funds and Contributions | Revenue Receipts | Non-Revenue Receipts | Total Receipts  | Special Fund Total | CHARACTER OF REVENUE GENERAL FUND |                         |
|---|--|-----------------|----------------------|-------------------------------|-------------------------|------------------------|---------------|-----------------|---------------------------------|------------------|----------------------|-----------------|--------------------|-----------------------------------|-------------------------|
|   |  |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      |                 |                    | Total                             | Revenue to Appropriatn. |
| <i>Tax Administration: (Continued)</i>        |  |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      |                 |                    |                                   |                         |
| 1   | Mine License Bureau                      | 182,833.28      |                      |                               |                         |                        |               |                 |                                 | 182,833.28       |                      |                 |                    |                                   | 182,833.28              |
| 1   | Tax Commissioner                         | 970,171.67      | 3,163.00             |                               |                         |                        |               |                 |                                 | 973,334.67       | 3,617.31             |                 |                    |                                   | 976,951.98              |
| 5   | Motor Fuels                              | 9,330,486.57    |                      | 75.95                         |                         | 150.07                 |               |                 |                                 | 9,332,221.59     |                      |                 |                    |                                   | 3,620.76                |
| 48  | Aeronautics                              | 52,448.02       |                      |                               |                         |                        |               |                 |                                 | 52,448.02        |                      |                 |                    |                                   |                         |
| 112   | Motor Fuels Refunds                      | 1,651,964.73    |                      |                               |                         |                        |               |                 |                                 | 1,651,964.73     |                      |                 |                    |                                   |                         |
| 133   | Toll Bridge Redemption                   | 69,597.29       |                      |                               |                         |                        |               |                 |                                 | 69,597.29        |                      |                 |                    |                                   |                         |
| 164   | Highway Post-War Fund                    | 1,199,099.29    |                      |                               |                         |                        |               |                 |                                 | 1,199,099.29     |                      |                 |                    |                                   |                         |
| <i>Counties—</i>                              |  |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      |                 |                    |                                   |                         |
| 1   | Property Tax                             | 2,290,039.11    |                      |                               |                         |                        |               |                 |                                 | 2,290,039.11     |                      |                 |                    |                                   | 2,290,039.11            |
| 1   | Inheritance Tax                          | 260,760.33      |                      |                               |                         |                        |               |                 |                                 | 260,760.33       |                      |                 |                    |                                   | 260,760.33              |
| 1   | State and County License                 |                 | 2,765.30             |                               |                         |                        |               |                 |                                 | 2,765.30         |                      |                 |                    |                                   | 2,765.30                |
| 1   | District Court Fees                      |                 |                      | 28,420.50                     |                         |                        |               |                 |                                 | 28,420.50        |                      |                 |                    |                                   | 28,420.50               |
| 5   | Highway                                  |                 | 232,096.08           |                               |                         |                        |               |                 |                                 | 232,096.08       |                      |                 |                    |                                   |                         |
| 22  | Bee Inspection                           | 2,905.09        |                      |                               |                         |                        |               |                 |                                 | 2,905.09         |                      |                 |                    |                                   |                         |
| 27  | State Predatory Animal                   | 83,163.77       |                      |                               |                         |                        |               |                 |                                 | 83,163.77        |                      |                 |                    |                                   |                         |
| 28  | Sheep Inspection                         | 27,304.49       |                      |                               |                         |                        |               |                 |                                 | 27,304.49        |                      |                 |                    |                                   |                         |
| 33  | Livestock Disease Control                | 65,723.78       |                      |                               |                         |                        |               |                 |                                 | 65,723.78        |                      |                 |                    |                                   |                         |
| 103   | Forester's Protection Trust              |                 |                      |                               |                         |                        |               |                 |                                 |                  | 68,147.96            |                 |                    |                                   |                         |
| 102   | Forester's Special                       |                 |                      |                               |                         |                        |               |                 |                                 |                  | 4,454.22             |                 |                    |                                   |                         |
| 110   | Motor Vehicle                            |                 | 71,733.83            |                               |                         |                        |               |                 |                                 | 71,733.83        |                      |                 |                    |                                   |                         |
| 129   | Idaho Code Redemption                    |                 |                      | 22,467.40                     |                         |                        |               |                 |                                 | 22,467.40        |                      |                 |                    |                                   |                         |
| 130   | General Interest and Sinking             | 600,250.56      |                      |                               |                         |                        |               |                 |                                 | 600,250.56       |                      |                 |                    |                                   |                         |
| 131   | Public Building Interest and Sinking     | 11,841.57       |                      |                               |                         |                        |               |                 |                                 | 11,841.57        |                      |                 |                    |                                   |                         |
| 147   | Escheat Suspense                         |                 |                      |                               |                         |                        |               |                 |                                 |                  | 11,149.11            |                 |                    |                                   |                         |
| 167   | American Falls Reservoir                 |                 |                      |                               |                         |                        |               |                 |                                 |                  | 67,460.65            |                 |                    |                                   |                         |
| 168   | Hilldale Irrigation District             |                 |                      |                               |                         |                        |               |                 |                                 |                  | 3,076.71             |                 |                    |                                   |                         |
| <i>Miscellaneous Governmental Activities:</i> |  |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      |                 |                    |                                   |                         |
| 115   | Lava Hot Springs                         |                 |                      | 50,572.51                     |                         |                        |               |                 |                                 | 51,440.47        | 4.06                 |                 |                    |                                   |                         |
| 1   | Planning Board                           |                 |                      |                               |                         |                        |               |                 |                                 |                  | 1.65                 |                 |                    |                                   |                         |
| 116   | Southern Idaho Demonstration Farm        |                 |                      |                               |                         |                        |               |                 |                                 | 2,441.96         | 139.90               |                 |                    |                                   |                         |
| 167   | American Falls Reservoir                 |                 |                      |                               |                         |                        |               |                 |                                 |                  | 2,581.86             |                 |                    |                                   |                         |
| <i>Liquor Control:</i>                        |  |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      |                 |                    |                                   |                         |
| 135   | Liquor                                   |                 | 188,500.00           |                               |                         |                        |               |                 |                                 | 20,026,539.04    |                      |                 |                    |                                   |                         |
| 1   | Administration                           |                 | 23,902.76            |                               |                         |                        |               |                 |                                 |                  | 23,902.76            |                 |                    |                                   |                         |
| <i>State Insurance:</i>                       |  |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      |                 |                    |                                   |                         |
| 136   | Administration                           |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      | 28.14           |                    |                                   |                         |
| 136   | Purchase of Investments                  |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      | 1,184,021.12    |                    |                                   |                         |
| 136   | Compensation                             |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      | 106.19          |                    |                                   |                         |
| 188   | Fireman's Retirement Fund                |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      | 12,751.43       |                    |                                   |                         |
| <i>Unemployment Compensation:</i>             |  |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      |                 |                    |                                   |                         |
| 140   | Unemployment Compensation Administration |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      | 55.94           |                    |                                   |                         |
| 141   | Unemployment Compensation Trust          |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      | 358,380.56      |                    |                                   |                         |
| 142   | Unemployment Compensation Benefit        |                 |                      |                               |                         |                        |               |                 |                                 |                  |                      | 5,458,539.32    |                    |                                   |                         |
| <b>GRAND TOTALS</b>                           |  | \$29,141,397.73 | \$ 2,452,167.89      | \$ 1,280,836.37               | \$ 89,716.76            | \$ 1,810,914.14        | \$ 469,253.62 | \$21,845,855.96 | \$13,790,800.90                 | \$70,880,943.37  | \$11,474,823.21      | \$82,355,766.58 | \$64,059,025.77    | \$18,296,740.81                   | \$ 415,329.41           |

NOTE.—*Italics* indicate red figures.

**STATE OF IDAHO**  
**Summary of Statement of Expenditures—Operating Funds** —Twenty-Four Months Period Ending June 30, 1946

| COST OF GOVERNMENT BY FUNCTIONS                        | Sch.<br>Ref.<br>Note 1 | TOTAL                  |                        | MAINTENANCE AND OPERATIONS |                        |                      | Capital<br>Outlay      | Relief and<br>Pensions | Refunds                | Payment<br>As Agent    | Total<br>Expenditures  | Cancelled<br>Warrants |
|--|------------------------|------------------------|------------------------|----------------------------|------------------------|----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|
|  |                        | General<br>Fund        | Special<br>Fund        | Personal<br>Services       | Other<br>Expense       | Travel               |                        |                        |                        |                        |                        |                       |
| <b>General Government:</b>                             |                        |                        |                        |                            |                        |                      |                        |                        |                        |                        |                        |                       |
| Legislative.....                                       | E- 1                   | \$ 126,843.92          | \$ .....               | \$ 72,700.35               | \$ 41,572.87           | \$ 12,570.70         | \$ .....               | \$ .....               | \$ .....               | \$ .....               | \$ 126,843.92          | .40                   |
| Judiciary.....   | E- 1                   | 337,718.48             | 8,589.92               | 315,827.43                 | 6,818.23               | 13,389.27            | 10,273.47              |                        |                        |                        | 346,308.40             |                       |
| Executive and Fiscal Administration.....               | E- 1                   | 365,686.17             | .....                  | 297,261.49                 | 55,298.73              | 7,515.94             | 5,052.91               |                        | 57.10                  | 500.00                 | 365,686.17             |                       |
| <b>Public Service:</b>                                 |                        |                        |                        |                            |                        |                      |                        |                        |                        |                        |                        |                       |
| Agriculture.....                                       | E- 2                   | 236,184.44             | 902,016.11             | 584,280.62                 | 380,815.62             | 130,521.00           | 11,887.43              |                        | 378.60                 | 30,317.28              | 1,138,200.55           | 53.00                 |
| Business Regulation.....                               | E- 3                   | 154,099.04             | 141,025.88             | 220,635.15                 | 43,098.99              | 23,874.79            | 3,281.42               |                        | 981.37                 | 3,253.20               | 295,124.92             | 30.00                 |
| Conservation and Development.....                      | E- 4                   | 103,028.48             | 1,090,881.98           | 536,190.33                 | 353,800.30             | 48,177.18            | 255,506.45             |                        | 236.20                 |                        | 1,193,910.46           | 12.83                 |
| Correction (Adult).....                                | E- 5                   | 358,911.81             | 69,803.84              | 158,950.61                 | 254,104.16             | 4,370.53             | 11,290.35              |                        |                        |                        | 428,715.65             | 31.43                 |
| Education.....   | E- 6                   | 2,975,192.81           | 167,884.48             | 2,316,983.17               | 641,027.11             | 38,327.34            | 93,641.23              | 48,098.44              |                        | 5,000.00               | 3,143,077.29           | 33.11                 |
| Health.....  | E- 7                   | 273,518.39             | 925,966.85             | 439,744.75                 | 195,940.55             | 15,480.88            | 10,516.73              | 537,802.33             |                        |                        | 1,199,485.24           | 25.90                 |
| Public Welfare—  |                        |                        |                        |                            |                        |                      |                        |                        |                        |                        |                        |                       |
| Public Assistance.....                                 | E- 8                   | .....                  | 9,765,312.77           | 557,870.66                 | 57,515.69              | 23,777.92            | 5,085.56               | 9,121,219.34           | 156.40                 |                        | 9,765,312.77           | 982.75                |
| Charitable Institutions.....                           | E- 8                   | 1,042,128.56           | 111,071.13             | 529,288.89                 | 541,726.86             | 5,998.51             | 68,504.98              | 7,598.45               | 82.00                  |                        | 1,153,199.69           | 10.00                 |
| Public Works and Highway.....                          | E- 9                   | 145,341.43             | 8,098,797.92           | 2,744,076.98               | 2,030,604.87           | 60,006.83            | 3,409,450.67           |                        |                        |                        | 8,244,139.35           | 58.50                 |
| Public Lands and Investments.....                      | E-10                   | 298,906.17             | 355,153.46             | 164,170.71                 | 191,989.51             | 16,947.84            | 3,496.93               |                        | 490.33                 | 276,964.31             | 654,059.63             | 2.50                  |
| Protection of Persons and Property.....                | E-11                   | 117,071.57             | 8,723.17               | 36,671.93                  | 73,666.46              | 3,371.25             | 12,085.10              |                        |                        |                        | 125,794.74             |                       |
| Tax Administration.....                                | E-12                   | 234,678.33             | 1,908,329.64           | 468,353.94                 | 208,396.95             | 50,824.09            | 44,061.38              |                        | 1,371,028.67           | 842.94                 | 2,143,007.97           | 577.58                |
| Miscellaneous Governmental Activities.....             | E-13                   | 33,414.42              | 46,654.90              | 40,758.02                  | 28,978.32              | 2,903.39             | 3,429.59               |                        |                        | 4,000.00               | 80,069.32              | 1.80                  |
| Miscellaneous Claims and Awards.....                   | E-14                   | 8,619.59               | .....                  | 62.41                      | 578.20                 |                      |                        | 7,800.00               | 178.98                 |                        | 8,619.59               |                       |
| <b>Non-Operating Expense:</b>                          |                        |                        |                        |                            |                        |                      |                        |                        |                        |                        |                        |                       |
| Department Service and Redemption.....                 | E-15                   | .....                  | 946,400.89             | .....                      | 1,242.15               |                      |                        |                        |                        | 945,158.74             | 946,400.89             |                       |
| Construction of Public Projects.....                   | E-16                   | .....                  | 3,241.80               | .....                      | .....                  | 2,040.58             |                        |                        |                        | 1,201.22               | 3,241.80               |                       |
| <b>Non-Government Expense:</b>                         |                        |                        |                        |                            |                        |                      |                        |                        |                        |                        |                        |                       |
| Support of Non-Government Agencies.....                | E-17                   | 24,379.85              | .....                  | .....                      | .....                  | .....                | 24,379.85              |                        |                        |                        | 24,379.85              |                       |
| <b>TOTAL.....</b>                                      |                        | <b>\$ 6,835,723.46</b> | <b>\$24,549,854.74</b> | <b>\$ 9,483,827.44</b>     | <b>\$ 5,107,175.57</b> | <b>\$ 457,557.46</b> | <b>\$ 3,949,604.78</b> | <b>\$ 9,746,898.41</b> | <b>\$ 1,373,276.85</b> | <b>\$ 1,267,237.69</b> | <b>\$31,385,578.20</b> | <b>\$ 1,819.80</b>    |
| <b>Allocation of Expenditures by Funds:</b>            |                        |                        |                        |                            |                        |                      |                        |                        |                        |                        |                        |                       |
| General Fund.....                                      |                        | <b>\$ 6,835,723.46</b> | <b>\$ .....</b>        | <b>\$ 4,284,112.34</b>     | <b>\$ 1,988,209.78</b> | <b>\$ 156,433.96</b> | <b>\$ 213,308.30</b>   | <b>\$ 178,745.82</b>   | <b>\$ 5,413.26</b>     | <b>\$ 9,500.00</b>     | <b>\$ 6,835,723.46</b> | <b>\$ 67.58</b>       |
| Special Fund.....                                      |                        |                        |                        |                            | <b>\$ 5,199,715.10</b> | <b>3,118,965.79</b>  | <b>301,123.50</b>      | <b>3,736,296.48</b>    | <b>9,568,152.59</b>    | <b>1,367,863.59</b>    | <b>1,257,737.69</b>    | <b>24,549,854.74</b>  |
| <b>TOTAL.....</b>                                      |                        | <b>\$ 6,835,723.46</b> | <b>\$24,549,854.74</b> | <b>\$ 9,483,827.44</b>     | <b>\$ 5,107,175.57</b> | <b>\$ 457,557.46</b> | <b>\$ 3,949,604.78</b> | <b>\$ 9,746,898.41</b> | <b>\$ 1,373,276.85</b> | <b>\$ 1,267,237.69</b> | <b>\$31,385,578.20</b> | <b>\$ 1,819.80</b>    |
| <b>Percentage Allocation of Expenditures by Funds:</b> |                        |                        |                        |                            |                        |                      |                        |                        |                        |                        |                        |                       |
| General Fund.....                                      |                        |                        |                        | 45.17%                     | 38.93%                 | 34.19%               | 5.40%                  | 1.83%                  | .39%                   | .75%                   | 21.78%                 |                       |
| Special Fund.....                                      |                        |                        |                        | 54.83%                     | 62.07%                 | 65.81%               | 94.60%                 | 98.17%                 | 99.61%                 | 99.25%                 | 78.22%                 |                       |
| <b>TOTAL.....</b>                                      |                        |                        |                        | <b>100.00%</b>             | <b>100.00%</b>         | <b>100.00%</b>       | <b>100.00%</b>         | <b>100.00%</b>         | <b>100.00%</b>         | <b>100.00%</b>         | <b>100.00%</b>         |                       |

NOTE 1—Schedule Reference: Details of expenditures within each of the functions of Government are presented in schedules indicated in the above exhibit by reference numbers.

\* Italics indicate red figures.

**STATE OF IDAHO**

**Schedule E-1**

**Analysis of Expenditures—General Government Function—Twenty-Four Months Period Ending June 30, 1946**

| FUNCTIONAL SUBDIVISION                              | TOTAL               |                    | MAINTENANCE AND OPERATIONS |                     |                     | Capital Outlay      | Relief and Pensions | Refunds         | Payment As Agent | Total Expenditures  | Cancelled Warrants |
|---|---------------------|--------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|------------------|---------------------|--------------------|
|   | General Funds       | Special Funds      | Personal Services          | Other Expense       | Travel              |                     |                     |                 |                  |                     |                    |
| <i>Legislative:</i>                                 |                     |                    |                            |                     |                     |                     |                     |                 |                  |                     |                    |
| Lieutenant Governor.....                            | \$ 585.00           | \$ .....           | \$ 305.10                  | \$ .....            | \$ 279.90           | \$ .....            | \$ .....            | \$ .....        | \$ .....         | \$ 585.00           | \$ .....           |
| Printing Session Laws.....                          | 2,906.78            |                    |                            | 2,906.78            |                     |                     |                     |                 |                  | 2,906.78            |                    |
| First Extraordinary 27th Session.....               | 480.15              |                    |                            | 480.15              |                     |                     |                     |                 |                  | 480.15              | .20                |
| Second Extraordinary 27th Session.....              | 484.90              |                    |                            | 484.90              |                     |                     |                     |                 |                  | 484.90              |                    |
| 27th Session Cleanup.....                           | 249.00              |                    | 249.00                     |                     |                     |                     |                     |                 |                  | 249.00              |                    |
| 28th Legislature Preliminary Expense.....           | 192.00              |                    |                            | 192.00              |                     |                     |                     |                 |                  | 192.00              |                    |
| Regular 28th Session.....                           | 80,041.11           |                    | 52,518.91                  | 21,346.00           | 6,176.20            |                     |                     |                 |                  | 80,041.11           |                    |
| Regular 28th Session Cleanup.....                   | 11,808.86           |                    | 7,995.34                   | 3,743.82            | 69.70               |                     |                     |                 |                  | 11,808.86           |                    |
| First Extraordinary 28th Session.....               | 17,828.69           |                    | 8,011.50                   | 3,951.39            | 5,865.80            |                     |                     |                 |                  | 17,828.69           | .20                |
| Second Extraordinary 28th Session.....              | 1,871.75            |                    | 718.00                     | 1,153.75            |                     |                     |                     |                 |                  | 1,871.75            |                    |
| 1st and 2nd Extraordinary 28th Session Cleanup..... | 3,028.51            |                    | 2,842.50                   | 186.01              |                     |                     |                     |                 |                  | 3,028.51            |                    |
| Deficiency Claims, 28th Session.....                | 3,128.25            |                    |                            | 3,128.25            |                     |                     |                     |                 |                  | 3,128.25            |                    |
| Printing Constitutional Amendments.....             | 3,999.82            |                    |                            | 3,999.82            |                     |                     |                     |                 |                  | 3,999.82            |                    |
| Presidential Electors.....                          | 239.10              |                    | 60.00                      |                     | 179.10              |                     |                     |                 |                  | 239.10              |                    |
| <i>Judiciary:</i>                                   |                     |                    |                            |                     |                     |                     |                     |                 |                  |                     |                    |
| Supreme Court.....                                  | 94,906.16           |                    | 88,340.00                  | 2,703.31            | 3,660.65            | 202.20              |                     |                 |                  | 94,906.16           |                    |
| Law Library.....                                    | 13,088.32           |                    | 8,165.00                   | 3,441.97            |                     | 1,481.35            |                     |                 |                  | 13,088.32           |                    |
| Law Library—Special Fund.....                       |                     | 8,589.92           |                            |                     |                     | 8,589.92            |                     |                 |                  | 8,589.92            |                    |
| District Court.....                                 | 229,724.00          |                    | 219,322.43                 | 672.95              | 9,728.62            |                     |                     |                 |                  | 229,724.00          |                    |
| <i>General Government—Executive:</i>                |                     |                    |                            |                     |                     |                     |                     |                 |                  |                     |                    |
| Governor Administration.....                        | 37,913.43           |                    | 28,807.64                  | 5,114.58            | 3,107.21            | 384.00              |                     |                 | 500.00           | 37,913.43           |                    |
| Attorney General.....                               | 47,632.85           |                    | 41,982.11                  | 2,100.69            | 877.37              | 2,672.68            |                     |                 |                  | 47,632.85           |                    |
| Attorney General Contingent.....                    | 685.05              |                    |                            | 54.87               | 630.18              |                     |                     |                 |                  | 685.05              |                    |
| Secretary of State.....                             | 34,677.32           |                    | 28,716.69                  | 5,627.11            | 276.42              |                     |                     | 57.10           |                  | 34,677.32           |                    |
| <i>General Government—Fiscal:</i>                   |                     |                    |                            |                     |                     |                     |                     |                 |                  |                     |                    |
| State Treasurer.....                                | 36,210.29           |                    | 29,376.90                  | 6,240.06            | 593.33              |                     |                     |                 |                  | 36,210.29           |                    |
| State Auditor.....                                  | 165,722.22          |                    | 131,430.44                 | 30,759.25           | 1,823.30            | 1,709.23            |                     |                 |                  | 165,722.22          |                    |
| State Purchasing Agent.....                         | 29,356.29           |                    | 25,622.51                  | 3,472.68            | 15.10               | 246.00              |                     |                 |                  | 29,356.29           |                    |
| Bureau of the Budget.....                           | 13,488.72           |                    | 11,325.20                  | 1,929.49            | 193.03              | 41.00               |                     |                 |                  | 13,488.72           |                    |
| <b>TOTAL</b> .....                                  | <b>\$830,248.57</b> | <b>\$ 8,589.92</b> | <b>\$685,789.27</b>        | <b>\$103,689.83</b> | <b>\$ 33,475.91</b> | <b>\$ 15,326.38</b> | <b>\$ .....</b>     | <b>\$ 57.10</b> | <b>\$ 500.00</b> | <b>\$838,838.49</b> | <b>.40</b>         |
| <i>Expenditures by Funds:</i>                       |                     |                    |                            |                     |                     |                     |                     |                 |                  |                     |                    |
| General Fund.....                                   | \$830,248.57        | \$ .....           | \$685,789.27               | \$103,689.83        | \$ 33,475.91        | \$ 6,736.46         | \$ .....            | \$ 57.10        | \$ 500.00        | \$830,248.57        | .40                |
| Special Fund.....                                   |                     | 8,589.92           |                            |                     |                     | 8,589.92            |                     |                 |                  | 8,589.92            |                    |
| <b>TOTAL</b> .....                                  | <b>\$830,248.57</b> | <b>\$ 8,589.92</b> | <b>\$685,789.27</b>        | <b>\$103,689.83</b> | <b>\$ 33,475.91</b> | <b>\$ 15,326.38</b> | <b>\$ .....</b>     | <b>\$ 57.10</b> | <b>\$ 500.00</b> | <b>\$838,838.49</b> | <b>.40</b>         |

*Italics* represent cancelled warrants of prior biennium, and indicate red figures.

**STATE OF IDAHO**

**Schedule E-1—Continued**

**Analysis of General Fund Appropriation—General Government Functions—Twenty-Four Months Period From July 1, 1944 to June 30, 1946**

| NAME OF FUND   | Unencum.<br>Approp'r'n<br>Balance<br>6-30-44 | ADDITIONS                        |                    |  | Total<br>Available    | DEDUCTIONS                       |                             |                               | Unencum.<br>Approp'r'n<br>Balance |
|--|--|----------------------------------|--------------------|--|-----------------------|----------------------------------|-----------------------------|-------------------------------|-----------------------------------|
|  |  | Beginning<br>Outst'ndg<br>Orders | Direct<br>Receipts | Authorz'd<br>Approp'r'n<br>Curr. Bien. |                       | Lapsed<br>Approp'r'n<br>Balances | Total<br>Expend.<br>24 Mos. | Ending<br>Outst'ndg<br>Orders |                                   |
| <i>Legislative:</i>  |  |                                  |                    |  |                       |                                  |                             |                               |                                   |
| Lieutenant Governor.....   | \$ 526.50                                    | \$ . . . . .                     | \$ . . . . .       | \$ 1,000.00                            | \$ 1,526.50           | \$ 245.62                        | \$ 585.00                   | \$ . . . . .                  | \$ 695.88                         |
| Initiative Petition Contingent Fund.....                           | 1,000.00                                     |                                  |                    |  | 1,000.00              | 1,000.00                         |                             |                               |                                   |
| Printing Session Laws.....   | 180.50                                       |                                  |                    | 7,000.00                               | 7,180.50              | 180.50                           | 2,906.78                    |                               | 4,093.22                          |
| Regular 27th Session.....  | 7,105.66                                     |                                  |                    |  | 7,105.66              | 7,105.66                         |                             |                               |                                   |
| First Extraordinary 27th Session.....                              | 551.15                                       |                                  |                    |  | 551.15                | 71.00                            | 480.15                      |                               |                                   |
| Second Extraordinary 27th Session.....                             | 608.20                                       |                                  |                    |  | 608.20                | 123.30                           | 484.90                      |                               |                                   |
| 27th Session Cleanup.....  | 7,995.10                                     |                                  |                    |  | 7,995.10              | 7,746.10                         | 249.00                      |                               |                                   |
| 28th Legislature Preliminary Expense.....                          | 600.00                                       |                                  |                    |  | 600.00                | 408.00                           | 192.00                      |                               |                                   |
| Regular 28th Session.....  |  |                                  | 12.61              | 80,040.00                              | 80,052.61             |                                  | 80,041.11                   |                               | 11.50                             |
| Regular 28th Session Cleanup.....                                  |  |                                  |                    | 15,753.51                              | 15,753.51             | 3,753.51                         | 11,808.86                   |                               | 191.14                            |
| First Extraordinary 28th Session.....                              |  |                                  |                    | 25,000.00                              | 25,000.00             |                                  | 17,828.69                   |                               | 7,171.31                          |
| Second Extraordinary 28th Session.....                             |  |                                  |                    | 5,000.00                               | 5,000.00              |                                  | 1,871.75                    |                               | 3,128.25                          |
| 1st and 2nd Extraordinary 28th Session Cleanup.....                |  |                                  |                    | 12,000.00                              | 12,000.00             |                                  | 3,028.51                    |                               | 8,971.49                          |
| Printing Session Laws, 1st and 2nd Extraordinary 28th Session..... |  |                                  |                    | 1,500.00                               | 1,500.00              |                                  |                             |                               | 1,500.00                          |
| Deficiency Claims, 28th Session.....                               |  |                                  |                    | 3,128.25                               | 3,128.25              |                                  | 3,128.25                    |                               |                                   |
| Printing Constitutional Amendments.....                            | 4,000.00                                     |                                  |                    | 6,000.00                               | 10,000.00             | .18                              | 3,999.82                    |                               | 6,000.00                          |
| Presidential Electors.....   | 500.00                                       |                                  |                    |  | 500.00                | 260.90                           | 239.10                      |                               |                                   |
| <i>Judiciary:</i>  |  |                                  |                    |  |                       |                                  |                             |                               |                                   |
| Supreme Court.....   | 46,884.87                                    |                                  |                    | 98,850.00                              | 145,734.87            | 649.10                           | 94,906.16                   |                               | 50,179.61                         |
| Law Library.....   | 8,985.58                                     |                                  |                    | 22,420.00                              | 31,405.58             | 443.78                           | 13,088.32                   | 1,400.00                      | 16,473.48                         |
| District Court.....  | 117,605.56                                   |                                  |                    | 251,100.00                             | 368,705.56            | 9,155.26                         | 229,724.00                  |                               | 129,826.30                        |
| <i>General Government—Executive:</i>                               |  |                                  |                    |  |                       |                                  |                             |                               |                                   |
| Governor Administration.....                                       | 21,250.23                                    | 78.41                            | 15.20              | 43,900.00                              | 65,243.84             | 3,878.65                         | 37,913.43                   | 273.65                        | 23,178.11                         |
| Attorney General.....  | 26,252.16                                    | 492.85                           | 20.00              | 57,860.00                              | 84,625.01             | 1,563.85                         | 47,632.85                   | 431.76                        | 34,996.55                         |
| Attorney General Contingent.....                                   | 462.84                                       |                                  |                    | 2,500.00                               | 2,962.84              | 188.14                           | 685.05                      |                               | 2,089.65                          |
| Secretary of State.....  | 18,432.08                                    | 40.19                            | 130.40             | 34,570.00                              | 53,172.67             | 812.78                           | 34,677.32                   |                               | 17,682.57                         |
| <i>General Government—Fiscal:</i>                                  |  |                                  |                    |  |                       |                                  |                             |                               |                                   |
| State Treasurer.....   | 23,131.35                                    | 8.48                             | 52.61              | 38,000.00                              | 61,192.44             | 2,677.90                         | 36,210.29                   |                               | 22,304.25                         |
| State Auditor.....   | 102,874.24                                   | 1,078.82                         | 23.97              | 166,247.00                             | 270,224.03            | 17,749.20                        | 165,722.22                  | 648.73                        | 86,103.88                         |
| State Purchasing Agent.....  | 14,310.43                                    |                                  | 130.06             | 32,920.00                              | 47,360.49             | 95.27                            | 29,356.29                   | 20.95                         | 17,887.98                         |
| Bureau of Budget.....  | 10,230.13                                    |                                  |                    | 16,400.00                              | 26,630.13             | 2,304.41                         | 13,488.72                   |                               | 10,837.00                         |
| Bureau of Public Accounts.....                                     |  | .29                              |                    |  | .29                   | .29                              |                             |                               |                                   |
| <b>TOTAL.....</b>  | <b>\$413,486.87</b>                          | <b>\$ 1,698.75</b>               | <b>\$ 384.85</b>   | <b>\$921,188.76</b>                    | <b>\$1,336,759.23</b> | <b>\$ 60,413.40</b>              | <b>\$380,248.57</b>         | <b>\$ 2,775.00</b>            | <b>\$443,322.17</b>               |

## STATE OF IDAHO

Schedule E-2

## Analysis of Expenditures—Agriculture and Animal Industry—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                 | TOTAL        |              | MAINTENANCE AND OPERATIONS |               |              | Capital Outlay | Relief and Pensions | Refunds   | Payment As Agent | Total Expenditures | Cancelled Warrants |
|--|--------------|--------------|----------------------------|---------------|--------------|----------------|---------------------|-----------|------------------|--------------------|--------------------|
|  | General Fund | Special Fund | Personal Services          | Other Expense | Travel       |                |                     |           |                  |                    |                    |
| Administration—General.....            | \$ 48,492.69 | \$.....      | \$ 37,632.53               | \$ 4,807.16   | \$ 2,275.55  | \$ 3,777.45    | \$.....             | \$.....   | \$ 30,317.28     | \$ 48,492.69       | \$.....            |
| Administration—Special.....            | 483,608.44   | 353,240.80   | 21,500.85                  | 78,310.28     | 82.08        | 157.15         | 483,608.44          | 5,000.00  | 5,000.00         | 5,000.00           | 5,000.00           |
| Weights and Measures—General.....      | 5,000.00     | .....        | 5,000.00                   | .....         | .....        | .....          | .....               | .....     | .....            | .....              | 16,011.54          |
| Weights and Measures—Special.....      | 16,011.54    | .....        | 2,175.00                   | 3,797.70      | 10,038.84    | .....          | .....               | .....     | .....            | .....              | 16,011.54          |
| Horticultural Inspection.....          | 11,115.36    | .....        | 8,147.74                   | 185.12        | 2,782.50     | .....          | .....               | .....     | .....            | .....              | 11,115.36          |
| Dairy Inspection.....                  | 67,597.67    | 41,905.39    | 4,444.68                   | 21,247.60     | .....        | .....          | .....               | .....     | .....            | 67,597.67          | .....              |
| Bee Inspection.....                    | 2,927.99     | 2,082.45     | 68.39                      | 777.15        | .....        | .....          | .....               | .....     | .....            | 2,927.99           | .....              |
| Bang's Disease Indemnity.....          | 40,370.97    | .....        | 40,370.97                  | .....         | .....        | .....          | .....               | .....     | .....            | 40,370.97          | .....              |
| Noxious Weed—County.....               | 96,276.48    | .....        | 96,072.58                  | 203.90        | .....        | .....          | .....               | .....     | .....            | 96,276.48          | .....              |
| Noxious Weed—Land.....                 | 3,178.84     | .....        | 3,178.84                   | .....         | .....        | .....          | .....               | .....     | .....            | 3,178.84           | .....              |
| State Predatory Animal.....            | 75,259.57    | 53,040.48    | 22,219.09                  | .....         | .....        | .....          | .....               | .....     | .....            | 75,259.57          | 27.00              |
| Sheep Inspection—Special.....          | 17,122.92    | 12,109.45    | 737.13                     | 4,155.38      | 120.96       | .....          | .....               | .....     | .....            | 17,122.92          | 5.00               |
| Sheep Inspection—General.....          | 10,542.50    | 10,542.50    | .....                      | .....         | .....        | .....          | .....               | .....     | .....            | 10,542.50          | .....              |
| Pest Research and Control.....         | 24,913.02    | 11,898.44    | 4,680.31                   | 1,218.43      | 7,115.84     | .....          | .....               | .....     | .....            | 24,913.02          | .....              |
| Experimental Fertilizer.....           | 1,753.85     | 1,730.00     | 23.85                      | .....         | .....        | .....          | .....               | .....     | .....            | 1,753.85           | .....              |
| Idaho Advertising and Development..... | 186,437.82   | 9,660.16     | 173,250.54                 | 3,185.12      | 120.55       | .....          | 221.45              | .....     | .....            | 186,437.82         | .....              |
| Livestock Disease Control.....         | 51,296.31    | 36,756.20    | 7,191.96                   | 6,677.60      | 670.55       | .....          | .....               | .....     | .....            | 51,296.31          | 21.00              |
| TOTAL.....                             | \$239,889.86 | \$902,016.11 | \$585,921.14               | \$382,529.17  | \$130,872.35 | \$ 11,887.43   | \$.....             | \$ 378.60 | \$ 30,317.28     | \$1,141,905.97     | \$ 53.00           |
| <i>Expenditures by Funds:</i>          |              |              |                            |               |              |                |                     |           |                  |                    |                    |
| General Fund.....                      | \$239,889.86 | \$.....      | \$ 73,221.21               | \$149,294.98  | \$ 6,480.38  | \$ 10,893.29   | \$.....             | \$.....   | \$.....          | \$ 239,889.86      | \$.....            |
| Special Fund.....                      | 902,016.11   | 512,699.93   | 233,234.19                 | 124,391.97    | 994.14       | .....          | 378.60              | 30,317.28 | 902,016.11       | 53.00              | 53.00              |
| TOTAL.....                             | \$239,889.86 | \$902,016.11 | \$585,921.14               | \$382,529.17  | \$130,872.35 | \$ 11,887.43   | \$.....             | \$ 378.60 | \$ 30,317.28     | \$1,141,905.97     | \$ 53.00           |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND                    | Unencum.<br>Approp'r'n<br>Balance<br>6-30-44 | ADDITIONS                        |                    |  | Total Available | DEDUCTIONS                      |                             |                               | Unencum.<br>Approp'r'n<br>Balance |
|---------------------------------|--|----------------------------------|--------------------|--|-----------------|---------------------------------|-----------------------------|-------------------------------|-----------------------------------|
|                                 |  | Beginning<br>Outst'ndg<br>Orders | Direct<br>Receipts | Author'zd<br>Approp'r'n<br>Curr. Bien. |                 | Lapsed<br>Approp'r'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outst'ndg<br>Orders |                                   |
| <i>General Fund:</i>            |  |                                  |                    |  |                 |                                 |                             |                               |                                   |
| Agriculture—Administration..... | \$ 35,672.62                                 | \$.....                          | \$ 209.60          | \$ 50,000.00                           | \$ 85,882.22    | \$ 6,846.47                     | \$ 48,492.69                | \$ 234.17                     | \$ 30,308.89                      |
| Horticulture.....               | 4,908.29                                     | .....                            | .....              | 15,000.00                              | 19,908.29       | 164.62                          | 11,115.36                   | .....                         | 8,628.31                          |
| Pest Control and Research.....  | 15,315.33                                    | 329.54                           | 8.33               | 50,000.00                              | 65,653.20       | 10,263.90                       | 24,913.02                   | 329.14                        | 30,147.14                         |
| Bang's Disease Deficiency.....  | 1,801.12                                     | .....                            | .....              | .....                                  | 1,801.12        | 1,801.12                        | .....                       | .....                         | .....                             |
| Bang's Disease Indemnity.....   | 26,073.19                                    | .....                            | .....              | 60,000.00                              | 86,073.19       | 245.94                          | 40,370.97                   | .....                         | 45,456.28                         |
| Noxious Weed—County.....        | 26,914.31                                    | 32,397.09                        | .....              | 140,000.00                             | 199,311.40      | 40.49                           | 96,276.48                   | .....                         | 102,994.43                        |
| Noxious Weed—Land.....          | 2,002.03                                     | .....                            | .....              | 12,500.00                              | 14,502.03       | 4.26                            | 3,178.84                    | 1,090.00                      | 10,228.93                         |
| Sheep Inspection.....           | 5,546.50                                     | .....                            | .....              | 10,000.00                              | 15,546.50       | 4.00                            | 10,542.50                   | .....                         | 5,000.00                          |
| Weights and Measures.....       | 44.49  | .....                            | .....              | 10,000.00                              | 10,044.49       | 44.49                           | 5,000.00                    | .....                         | 5,000.00                          |
| TOTAL.....                      | \$118,277.88                                 | \$ 32,726.63                     | \$ 217.93          | \$347,500.00                           | \$498,722.44    | \$ 19,415.29                    | \$239,889.86                | \$ 1,653.31                   | \$237,763.98                      |

*Italics represents cancelled warrants of prior biennium.*

## STATE OF IDAHO

Schedule E-3

## Analysis of Expenditures—Business Regulation—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                           | TOTAL         |               | MAINTENANCE AND OPERATIONS |               |          | Capital Outlay | Relief and Pensions | Refunds | Payment As Agent | Total Expenditures | Cancelled Warrants |
|--|---------------|---------------|----------------------------|---------------|----------|----------------|---------------------|---------|------------------|--------------------|--------------------|
|  | General Funds | Special Funds | Personal Services          | Other Expense | Travel   |                |                     |         |                  |                    |                    |
| <i>Finance Commissioner:</i>                     |               |               |                            |               |          |                |                     |         |                  |                    |                    |
| Finance Commissioner—General Administration..... | \$ 12,100.00  | \$.....       | \$ 12,100.00               | \$.....       | \$.....  | \$.....        | \$.....             | \$..... | \$.....          | \$ 12,100.00       | \$.....            |
| Banks and Investment Administration.....         | 14,967.45     | 8,278.34      | 2,932.30                   | 2,250.81      | 1,506.00 | .....          | .....               | .....   | .....            | 14,967.45          | .....              |
| Bureau of Insurance.....                         | 25,137.32     | 18,995.45     | 5,188.24                   | 932.68        | 20.95    | .....          | .....               | .....   | .....            | 25,137.32          | .....              |
| Insurance Interim Committee.....                 | 855.17        | 490.00        | .....                      | 365.17        | .....    | .....          | .....               | .....   | .....            | 855.17             | .....              |
| <i>Commissioner of Law Enforcement:</i>          |               |               |                            |               |          |                |                     |         |                  |                    |                    |
| Occupational License.....                        | 31,085.69     | 21,905.56     | 5,018.85                   | 3,999.22      | 114.06   | .....          | 48.00               | .....   | .....            | 31,085.69          | .....              |
| <i>Industrial Accident Board:</i>                |               |               |                            |               |          |                |                     |         |                  |                    |                    |
| General Administration.....                      | 44,261.44     | 37,253.35     | 4,886.68                   | 1,858.30      | 263.11   | .....          | .....               | .....   | .....            | 44,261.44          | .....              |
| Occupational Disease.....                        | 4,167.60      | 3,074.73      | 677.12                     | 20.75         | 395.00   | .....          | .....               | .....   | .....            | 4,167.60           | .....              |
| Industrial Special Indemnity.....                | 3,253.20      | .....         | .....                      | .....         | .....    | .....          | 3,253.20            | .....   | .....            | 3,253.20           | .....              |
| Athletic Commission.....                         | 827.47        | 182.50        | 583.59                     | 61.38         | .....    | .....          | .....               | .....   | .....            | 827.47             | .....              |
| Bar Commission.....                              | 7,750.20      | 5,035.70      | 1,466.86                   | 1,247.64      | .....    | .....          | .....               | .....   | .....            | 7,750.20           | .....              |
| Bureau of Aeronautics.....                       | 18,776.96     | 9,952.37      | 6,305.90                   | 2,493.64      | 25.05    | .....          | .....               | .....   | .....            | 18,776.96          |                    |

## STATE OF IDAHO

Schedule E-4

## Analysis of Expenditures— Conservation and Development — Twenty-Four Months Period from July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                      | TOTAL               |                       | MAINTENANCE AND OPERATIONS |                     |                     | Capital Outlay      | Relief and Pensions | Refunds          | Payment As Agent | Total Expenditures    | Cancelled Warrants |
|---|---------------------|-----------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|------------------|------------------|-----------------------|--------------------|
|   | General Fund        | Special Fund          | Personal Services          | Other Expense       | Travel              |                     |                     |                  |                  |                       |                    |
| <i>Fish and Game:</i>                       |                     |                       |                            |                     |                     |                     |                     |                  |                  |                       |                    |
| Fish and Game Commission.....               | \$ 967,590.90       | \$ 406,728.19         | \$ 291,702.66              | \$ 39,367.30        | \$ 229,617.55       | \$ 175.20           | \$ 175.20           | \$ 175.20        | \$ 175.20        | \$ 967,590.90         | \$ 12.83           |
| Game Warden's Predatory Animal.....         | 57,138.66           | 18,391.90             | 38,630.88                  | 54.50               | 61.38               |                     |                     |                  |                  | 57,138.66             |                    |
| Wildlife Restoration Project.....           | 55,940.04           | 22,425.53             | 8,688.03                   | 2,715.88            | 22,110.60           |                     |                     |                  |                  | 55,940.04             |                    |
| <i>Reclamation:</i>                         |                     |                       |                            |                     |                     |                     |                     |                  |                  |                       |                    |
| Reclamation Administration.....             | 33,378.85           |                       | 26,623.25                  | 4,440.10            | 1,539.75            | 775.75              |                     |                  |                  | 33,378.85             |                    |
| Water Conservation.....                     | 28,844.91           |                       | 25,204.30                  | 2,170.44            | 1,470.17            |                     |                     |                  |                  | 28,844.91             |                    |
| U.S. Geological Survey.....                 | 29,593.58           |                       | 23,896.52                  | 3,244.70            | 2,452.36            |                     |                     |                  |                  | 29,593.58             |                    |
| Columbia and Snake River Investigation..... | 6,630.97            |                       | 6,292.43                   | 53.34               | 285.20              |                     |                     |                  |                  | 6,630.97              |                    |
| Small Irrigation Projects.....              | 4,580.17            |                       | 1,298.27                   | 106.01              | 234.72              | 2,941.17            |                     |                  |                  | 4,580.17              |                    |
| Carey Act Trust.....                        |                     | 97.05                 |                            | 66.05               |                     |                     |                     |                  |                  | 97.05                 |                    |
| <i>Heyburn Park:</i>                        |                     |                       |                            |                     |                     |                     |                     |                  |                  |                       |                    |
| Heyburn Park Special Fund.....              |                     | 10,115.33             | 5,329.94                   | 4,698.09            | 57.30               |                     |                     |                  |                  | 10,115.33             |                    |
| <b>TOTAL.....</b>                           | <b>\$103,028.48</b> | <b>\$1,090,881.98</b> | <b>\$536,190.33</b>        | <b>\$353,800.30</b> | <b>\$ 48,177.18</b> | <b>\$255,506.45</b> | <b>\$ 236.20</b>    | <b>\$ 236.20</b> | <b>\$ 236.20</b> | <b>\$1,193,910.46</b> | <b>\$ 12.83</b>    |
| <i>Expenditures by Funds:</i>               |                     |                       |                            |                     |                     |                     |                     |                  |                  |                       |                    |
| General Fund.....                           | \$ 103,028.48       | \$ 83,314.77          | \$ 10,014.59               | \$ 5,982.20         | \$ 3,716.92         |                     |                     |                  |                  | \$ 103,028.48         |                    |
| Special Fund.....                           |                     | 1,090,881.98          | 452,875.56                 | 343,785.71          | 42,194.98           | 251,789.53          |                     |                  |                  | 1,090,881.98          | 12.83              |
| <b>TOTAL.....</b>                           | <b>\$103,028.48</b> | <b>\$1,090,881.98</b> | <b>\$536,190.33</b>        | <b>\$353,800.30</b> | <b>\$ 48,177.18</b> | <b>\$255,506.45</b> | <b>\$ 236.20</b>    | <b>\$ 236.20</b> | <b>\$ 236.20</b> | <b>\$1,193,910.46</b> | <b>\$ 12.83</b>    |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND                                | Unencum.<br>Approp'r'n<br>Balance<br>6-30-44 | ADDITIONS                       |                      |  | Total Available     | DEDUCTIONS                      |                             |                              | Unencum.<br>Approp'r'n<br>Balance |
|---|--|---------------------------------|----------------------|--|---------------------|---------------------------------|-----------------------------|------------------------------|-----------------------------------|
|   |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts   | Author'zd<br>Approp'r'n<br>Curr. Bien. |                     | Lapsed<br>Approp'r'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                   |
| <i>General Fund:</i>                        |  |                                 |                      |  |                     |                                 |                             |                              |                                   |
| Reclamation Administration.....             | \$ 21,456.27                                 | \$ 68.87                        | \$ 42,000.00         | \$ 63,525.14                           | \$ 4,687.03         | \$ 33,378.85                    | \$ 69.92                    | \$ 25,389.34                 |                                   |
| Water Conservation.....                     | 34,532.14                                    | 161.26                          | 46,000.00            | 80,693.40                              | 21,165.08           | 28,844.91                       | 12.70                       | 30,670.71                    |                                   |
| U.S. Geological Survey.....                 | 16,200.00                                    |                                 | 30,000.00            | 46,200.00                              |                     | 29,593.58                       |                             | 16,606.42                    |                                   |
| Columbia and Snake River Investigation..... | 4,833.34                                     |                                 | 7,500.00             | 12,333.34                              | 1,751.00            | 6,630.97                        |                             | 3,951.37                     |                                   |
| Small Irrigation Project.....               |  |                                 | 100,000.00           | 100,000.00                             |                     | 4,580.17                        | 2,779.34                    | 92,640.49                    |                                   |
| Carey Act Relief.....                       | 1,780.50                                     |                                 | 1,780.50             |  |                     |                                 |                             | 1,780.50                     |                                   |
| <b>TOTAL GENERAL FUND.....</b>              | <b>\$ 78,802.25</b>                          | <b>\$ 230.13</b>                | <b>\$ 227,280.50</b> | <b>\$306,312.88</b>                    | <b>\$ 29,383.61</b> | <b>\$103,028.48</b>             | <b>\$ 2,861.96</b>          | <b>\$171,038.83</b>          |                                   |

*Italics* represents cancelled warrants of prior biennium.

## STATE OF IDAHO

Schedule E-5

## Analysis of Expenditures—Penitentiary—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION             | TOTALS              |                     | MAINTENANCE AND OPERATIONS |                     |                    | Capital Outlay      | Relief and Pensions | Refunds             | Payment As Agent    | Total Expenditures  | Cancelled Warrants |
|------------------------------------|---------------------|---------------------|----------------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|                                    | General Fund        | Special Fund        | Personal Services          | Other Expense       | Travel             |                     |                     |                     |                     |                     |                    |
| Board of Prison Commissioners..... | \$ 69,206.53        | \$ 36,656.69        | \$ 32,549.84               | \$ . . . . .        | \$ . . . . .       | \$ . . . . .        | \$ . . . . .        | \$ . . . . .        | \$ . . . . .        | \$ 69,206.53        |                    |
| Penitentiary Administration.....   | 355,384.43          | 121,033.92          | 218,928.10                 | 4,370.53            | 11,051.88          |                     |                     |                     |                     | 355,384.43          | 31.43              |
| Penitentiary Library.....          |                     | 597.31              | 358.84                     |                     | 238.47             |                     |                     |                     |                     | 597.31              |                    |
| Eagle Island Flood Control.....    | 3,527.38            | 1,260.00            | 2,267.38                   |                     |                    |                     |                     |                     |                     | 3,527.38            |                    |
| <b>TOTAL.....</b>                  | <b>\$358,911.81</b> | <b>\$ 69,803.84</b> | <b>\$158,950.61</b>        | <b>\$254,104.16</b> | <b>\$ 4,370.53</b> | <b>\$ 11,290.35</b> | <b>\$ . . . . .</b> | <b>\$ . . . . .</b> | <b>\$ . . . . .</b> | <b>\$428,715.65</b> | <b>\$ 31.43</b>    |
| <i>Expenditures by Funds:</i>      |                     |                     |                            |                     |                    |                     |                     |                     |                     |                     |                    |
| General Fund.....                  | \$ 358,911.81       | \$ 122,293.92       | \$221,195.48               | \$ 4,370.53         | \$ 11,051.88       |                     |                     |                     |                     | \$ 358,911.81       | \$ 31.43           |
| Special Fund.....                  |                     | 69,803.84           | 36,656.69                  | 32,908.68           |                    | 238.47              |                     |                     |                     | 69,803.84           |                    |
| <b>TOTAL.....</b>                  | <b>\$358,911.81</b> | <b>\$ 69,803.84</b> | <b>\$158,950.61</b>        | <b>\$254,104.16</b> | <b>\$ 4,370.53</b> | <b>\$ 11,290.35</b> | <b>\$ . . . . .</b> | <b>\$ . . . . .</b> | <b>\$ . . . . .</b> | <b>\$428,715.65</b> | <b>\$ 31.43</b>    |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND                     | Unencum.<br>Approp'r'n<br>Balance<br>6-30-44 | ADDITIONS                       |                     |  | Total Available     | DEDUCTIONS                      |                             |                              | Unencum.<br>Approp'r'n<br>Balance |
|----------------------------------|--|---------------------------------|---------------------|--|---------------------|---------------------------------|-----------------------------|------------------------------|-----------------------------------|
|                                  |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts  | Author'zd<br>Approp'r'n<br>Curr. Bien. |                     | Lapsed<br>Approp'r'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                   |
| <i>General Fund:</i>             |  |                                 |                     |  |                     |                                 |                             |                              |                                   |
| Penitentiary Administration..... | \$ 71,419.65                                 | \$ 3,931.93                     | \$184,319.51        | \$225,918.00                           | \$485,589.09        | \$ 3,947.51                     | \$355,384.43                | \$ 7,457.36                  | \$118,799.79                      |
| Inmates' Education.....          |  | 3.35                            |                     |  |                     | 3.35                            | 3.35                        |                              |                                   |
| Eagle Island Flood Control.....  |  |                                 |                     | 15,000.00                              | 15,000.00           |                                 | 3,527.38                    | 622.00                       | 10,850.62                         |
| <b>TOTAL GENERAL FUND.....</b>   | <b>\$ 71,423.00</b>                          | <b>\$ 3,931.93</b>              | <b>\$184,319.51</b> | <b>\$240,918.00</b>                    | <b>\$500,592.44</b> | <b>\$ 3,950.86</b>              | <b>\$358,911.81</b>         | <b>\$ 8,079.36</b>           | <                                 |

## STATE OF IDAHO

Schedule E-6

## Analysis of Expenditures—Education—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                             | TOTAL                 |                     | MAINTENANCE AND OPERATIONS |                     |                     | Capital Outlay      | Relief and Pensions | Refunds         | Payment As Agent   | Total Expenditures    | Cancelled Warrants |
|--|-----------------------|---------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------|--------------------|-----------------------|--------------------|
|  | General Fund          | Special Fund        | Personal Services          | Other Expense       | Travel              |                     |                     |                 |                    |                       |                    |
| General Administration.....                        | \$ 74,192.76          | \$ .....            | \$ 52,039.24               | \$ 10,528.31        | \$ 11,040.72        | \$ 584.49           | \$ .....            | \$ .....        | \$ 74,192.76       | \$ .....              |                    |
| Teacher's Registration.....                        |                       | 18.00               | 18.00                      |                     |                     |                     |                     |                 |                    | 18.00                 |                    |
| Vocational Education.....                          | 90,245.03             |                     | 39,120.83                  | 12,330.54           | 6,796.47            | 387.87              | 31,609.32           |                 |                    | 90,245.03             |                    |
| Vocational Rehabilitation.....                     | 15,364.12             |                     | 875.00                     |                     |                     |                     |                     | 14,489.12       |                    | 15,364.12             |                    |
| Traveling Library.....                             | 12,121.93             |                     | 10,134.68                  | 811.72              |                     | 1,175.53            |                     |                 |                    | 12,121.93             |                    |
| Albion State Normal—General.....                   | 152,400.67            |                     | 106,389.60                 | 38,559.77           | 2,048.15            | 5,403.15            |                     |                 |                    | 152,400.67            |                    |
| Albion State Normal—Special.....                   |                       | 47,404.21           | 47,404.21                  |                     |                     |                     |                     |                 |                    | 47,404.21             | 15.16              |
| Deaf and Blind School—General.....                 | 185,520.19            |                     | 117,840.48                 | 64,299.53           | 1,771.27            | 1,608.91            |                     |                 |                    | 185,520.19            | 5.45               |
| Deaf and Blind School—Special.....                 |                       | 5,220.29            | 2,238.44                   | 2,981.85            |                     |                     |                     |                 |                    | 5,220.29              |                    |
| Industrial Training School—General.....            | 228,310.06            |                     | 107,092.92                 | 113,630.49          | 1,066.07            | 6,520.58            |                     |                 |                    | 228,310.06            | 8.50               |
| Industrial Training School—Special.....            |                       | 43,318.60           | 27,089.28                  | 16,229.32           |                     |                     |                     |                 |                    | 43,318.60             |                    |
| Lewiston State Normal School—General.....          | 251,291.24            |                     | 218,322.90                 | 22,719.23           | 889.26              | 9,359.85            |                     |                 |                    | 251,291.24            |                    |
| Lewiston State Normal School—Special.....          |                       | 32,645.16           |                            | 31,979.84           | 665.32              |                     |                     |                 |                    | 32,645.16             |                    |
| University of Idaho Southern Branch—General.....   | 501,896.63            |                     | 397,398.59                 | 84,792.81           | 2,003.43            | 12,701.80           |                     |                 | *5,000.00          | 501,896.63            |                    |
| University of Idaho Southern Branch—Special.....   |                       | 23,238.86           | 13,845.57                  | 9,393.29            |                     |                     |                     |                 |                    | 23,238.86             |                    |
| Land Purchases.....                                | 9,500.00              |                     |                            |                     |                     | 9,500.00            |                     |                 |                    | 9,500.00              |                    |
| U. of I. Southern Branch—Vocational Education..... | 8,061.32              |                     | 7,822.03                   | 239.30              |                     |                     |                     |                 |                    | 8,061.32              |                    |
| U. of I. Southern Branch—Veterans' Housing.....    | 4,611.85              |                     |                            |                     |                     |                     | 4,611.85            |                 |                    | 4,611.85              |                    |
| Education Survey Committee.....                    | 24,424.70             |                     | 25.00                      | 23,294.90           | 1,079.75            | 25.05               |                     |                 |                    | 24,424.70             |                    |
| University of Idaho.....                           | 1,213,221.80          |                     | 1,010,245.11               | 172,180.12          | 311.30              | 28,485.27           | 2,000.00            |                 |                    | 1,213,221.80          | 4.00               |
| Narcotic Research.....                             |                       | 16,039.36           | 10,445.58                  | 2,813.27            | 2,771.62            | 8.89                |                     |                 |                    | 16,039.36             |                    |
| Experimental Station.....                          | 29,357.34             |                     | 18,000.00                  | 8,632.25            |                     | 2,725.09            |                     |                 |                    | 29,357.34             |                    |
| Pure Seed.....                                     | 16,585.70             |                     | 13,767.63                  | 2,443.68            | 319.85              | 54.54               |                     |                 |                    | 16,585.70             |                    |
| Rodent Control.....                                | 5,657.25              |                     | 1,197.89                   | 4,459.36            |                     |                     |                     |                 |                    | 5,657.25              |                    |
| Bureau of Mines and Geology.....                   | 25,150.13             |                     | 13,163.38                  | 8,179.66            | 2,385.81            | 1,421.28            |                     |                 |                    | 25,150.13             |                    |
| Agricultural Extension.....                        | 81,360.60             |                     | 75,436.63                  | 4,227.64            | 1,696.33            |                     |                     |                 |                    | 81,360.60             |                    |
| Potato Research.....                               | 15,087.47             |                     | 10,598.70                  | 2,751.05            |                     | 1,737.72            |                     |                 |                    | 15,087.47             |                    |
| Swine Specialist.....                              | 4,654.21              |                     | 3,858.10                   | 5.39                | 790.72              |                     |                     |                 |                    | 4,654.21              |                    |
| Special Research.....                              | 16,903.69             |                     | 10,528.88                  | 1,507.69            | 2,329.92            | 2,537.20            |                     |                 |                    | 16,903.69             |                    |
| U. of I.—Veterans' Housing.....                    | 4,792.16              |                     |                            |                     |                     | 4,792.16            |                     |                 |                    | 4,792.16              |                    |
| Teacher's Retirement System Administration.....    | 776.54                |                     | 443.99                     | 322.55              | 10.00               |                     |                     |                 |                    | 776.54                |                    |
| <b>TOTAL.....</b>                                  | <b>\$2,971,487.39</b> | <b>\$167,884.48</b> | <b>\$2,315,342.65</b>      | <b>\$639,313.56</b> | <b>\$ 37,975.99</b> | <b>\$ 93,641.23</b> | <b>\$ 48,098.44</b> | <b>\$ .....</b> | <b>\$ 5,000.00</b> | <b>\$3,139,371.87</b> | <b>\$ 33.11</b>    |
| <i>Expenditures by Funds:</i>                      |                       |                     |                            |                     |                     |                     |                     |                 |                    |                       |                    |
| General Fund.....                                  | \$ 2,971,487.39       | \$ .....            | \$ 2,214,301.57            | \$ 575,915.99       | \$ 34,539.05        | \$ 93,632.34        | \$ 48,098.44        | \$ .....        | \$ 5,000.00        | \$ 2,971,487.39       | \$ 17.95           |
| Special Fund.....                                  |                       | 167,884.48          | 101,041.08                 | 63,397.57           | 3,436.94            | 8.89                |                     |                 |                    | 167,884.48            | 15.16              |
| <b>TOTAL.....</b>                                  | <b>\$2,971,487.39</b> | <b>\$167,884.48</b> | <b>\$2,315,342.65</b>      | <b>\$639,313.56</b> | <b>\$ 37,975.99</b> | <b>\$ 93,641.23</b> | <b>\$ 48,098.44</b> | <b>\$ .....</b> | <b>\$ 5,000.00</b> | <b>\$3,139,371.87</b> | <b>\$ 33.11</b>    |

\* Payment of Bond Issue on Student Body Building.

Italics represents cancelled warrants of prior biennium.

## STATE OF IDAHO

Schedule E-6—Continued

## Analysis of General Fund Appropriation—Education—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND  | Unencum.<br>Appropri'n<br>Balance<br>6-30-44 | ADDITIONS                       |                    |   | Total<br>Available | DEDUCTIONS                      |                             |                              | Unencum.<br>Appropri'n<br>Balance |
|---|--|---------------------------------|--------------------|---|--------------------|---------------------------------|-----------------------------|------------------------------|-----------------------------------|
|   |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts | Author'zd<br>Appropri'n<br>Curr. Bienn. |                    | Lapsed<br>Appropri'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                   |
| <i>General Fund:</i>  |  |                                 |                    |   |                    |                                 |                             |                              |                                   |
| General Administration.....                                   | \$ 30,715.39                                 | \$ 121.95                       | \$ 386.24          | \$ 97,220.00                            | \$ 128,443.58      | \$ .....                        | \$ 74,192.76                | \$ 346.42                    | \$ 53,904.40                      |
| Vocational Education.....                                     | 31,948.71                                    | 5,151.26                        | 12,843.29          | 90,000.00                               | 139,943.26         | 738.98                          | 90,245.03                   | 176.37                       | 48,782.88                         |
| Vocational Rehabilitation.....                                | 15,057.08                                    | 15.00                           | 3.91               | 22,500.00                               | 37,575.99          | 7,328.46                        | 15,364.12                   | 891.79                       | 13,991.62                         |
| Traveling Library.....  | 6,488.92                                     | 84.33                           | 223.82             | 16,590.00                               | 23,387.07          | 1,491.22                        | 12,121.93                   | 331.61                       | 9,442.31                          |
| Albion State Normal—General.....                              | 101,373.07                                   | 4,358.60                        | 11,420.61          | 151,710.00                              | 268,862.28         | 33,883.87                       | 152,400.67                  | 5,288.59                     | 77,289.15                         |
| Albion State Normal—Veterans Housing.....                     |  |                                 |                    | 3,900.00                                | 3,900.00           |                                 |                             |                              | 3,900.00                          |
| Deaf and Blind School—General.....                            | 108,227.88                                   | 2,971.43                        | 7,728.73           | 241,189.25                              | 360,117.29         | 23,912.33                       | 185,520.19                  | 5,436.01                     | 145,248.76                        |
| Deaf and Blind School—Construction of Girls' Cottage.....     |  |                                 |                    | 80,000.00                               | 80,000.00          |                                 |                             |                              | 80,000.00                         |
| Industrial Training School—General.....                       | 115,982.80                                   | 9,484.55                        | 7,627.69           | 274,971.36                              | 408,066.40         | 17,985.07                       | 228,310.06                  | 6,649.32                     | 155,121.95                        |
| Industrial Training School—Construction of Boys' Cottage..... |  |                                 |                    | 90,000.00                               | 90,000.00          |                                 |                             |                              | 90,000.00                         |
| Lewiston State Normal—General.....                            | 109,427.57                                   | 1,097.34                        | 13,072.44          | 258,434.00                              | 382,031.35         | 1,746.20                        | 251,291.24                  | 1,623.97                     | 127,369.94                        |
| Lewiston State Normal—Veterans Housing.....                   |  |                                 |                    | 5,500.00                                | 5,500.00           |                                 |                             |                              | 5,500.00                          |
| University of Idaho Southern Branch—General.....              | 178,798.02                                   | 6,172.79                        | 98,848.04          | 520,918.00                              | 804,736.85         | 427.20                          | 501,896.63                  | 14,099.08                    | 288,313.94                        |
| University of Idaho Southern Branch—Vocational Education..... |  |                                 |                    | 29,887.73                               | 29,887.73          |                                 |                             |                              | 3,482.93                          |
| University of Idaho Southern Branch—Veterans Housing.....     |  |                                 |                    | 9,100.00                                | 9,100.00           |                                 |                             |                              | 4,488.15                          |
| Land Purchases.....   |  |                                 |                    |   |                    |                                 |                             |                              |                                   |

## STATE OF IDAHO

Schedule E-7

## Analysis of Expenditures—Public Health—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                       | TOTAL                |                      | MAINTENANCE AND OPERATIONS |                      |                     | Capital Outlay      | Relief and Pensions  | Refunds             | Payment As Agent    | Total Expenditures     | Cancelled Warrants |
|--|----------------------|----------------------|----------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|------------------------|--------------------|
|  | General Fund         | Special Fund         | Personal Services          | Other Expense        | Travel              |                     |                      |                     |                     |                        |                    |
| <i>State:</i>                                |                      |                      |                            |                      |                     |                     |                      |                     |                     |                        |                    |
| General Administration                       | \$ 72,290.24         | \$ . . . . .         | \$ 19,150.34               | \$ 42,634.76         | \$ 10,179.71        | \$ 325.43           | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | \$ 72,290.24           | \$ . . . . .       |
| Crippled Children                            | 65,468.16            | \$ . . . . .         | 23,061.10                  | 2,700.95             | 210.42              | \$ . . . . .        | 39,495.69            | \$ . . . . .        | \$ . . . . .        | 65,468.16              | \$ . . . . .       |
| T.B. Hospitalization                         | 59,648.39            | \$ . . . . .         | 8,275.00                   | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 51,373.39            | \$ . . . . .        | \$ . . . . .        | 59,648.39              | \$ . . . . .       |
| Venereal Disease                             | 22,418.95            | \$ . . . . .         | 16,159.62                  | 5,326.96             | 932.37              | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 22,418.95              | \$ . . . . .       |
| Vital Statistics                             | 37,232.19            | \$ . . . . .         | 31,651.68                  | 4,594.60             | 401.66              | \$ 584.25           | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 37,232.19              | \$ . . . . .       |
| Sausage Manufacturing                        | 10,910.24            | \$ . . . . .         | 8,807.80                   | 435.00               | 1,667.44            | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 10,910.24              | \$ . . . . .       |
| T.B. Hospitalization (Gooding)               | 5,550.22             | \$ . . . . .         | 2,947.50                   | 2,602.72             | \$ . . . . .        | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 5,550.22               | \$ . . . . .       |
| <i>County:</i>                               |                      |                      |                            |                      |                     |                     |                      |                     |                     |                        |                    |
| Coeur d'Alene Health Unit                    | \$ . . . . .         | 5,715.25             | 5,715.25                   | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 5,715.25               | \$ . . . . .       |
| Boise City Health Unit                       | \$ . . . . .         | 13,497.40            | 12,041.33                  | 1,093.07             | \$ . . . . .        | \$ 363.00           | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 13,497.40              | \$ . . . . .       |
| Twin Falls Health Unit                       | \$ . . . . .         | 2,650.00             | 2,650.00                   | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 2,650.00               | \$ . . . . .       |
| Preston City Sanitation                      | \$ . . . . .         | 273.25               | 190.00                     | 83.25                | \$ . . . . .        | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 273.25                 | \$ . . . . .       |
| <i>Federal:</i>                              |                      |                      |                            |                      |                     |                     |                      |                     |                     |                        |                    |
| Emergency Maternity Infant Care "E"          | 404,269.50           | \$ . . . . .         | 5,674.41                   | 684.62               | \$ . . . . .        | \$ . . . . .        | 397,960.47           | \$ . . . . .        | \$ . . . . .        | 404,269.50             | \$ . . . . .       |
| U.S. Public Health Service                   | 164,001.77           | \$ 123,401.75        | 37,739.92                  | \$ . . . . .         | \$ 2,860.10         | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 164,001.77             | 36.67              |
| Maternal and Child Health "A"                | 68,374.06            | \$ . . . . .         | 44,978.56                  | 23,395.50            | \$ . . . . .        | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 68,374.06              | 26.67              |
| Maternal and Child Health "B"                | 50,119.44            | \$ . . . . .         | 32,291.70                  | 7,715.04             | \$ . . . . .        | \$ 249.13           | 9,863.57             | \$ . . . . .        | \$ . . . . .        | 50,119.44              | 15.00              |
| Crippled Children "A"                        | 52,840.88            | \$ . . . . .         | 17,357.66                  | 1,962.12             | \$ . . . . .        | \$ . . . . .        | 33,521.10            | \$ . . . . .        | \$ . . . . .        | 52,840.88              | \$ . . . . .       |
| Crippled Children "B"                        | 5,543.52             | \$ . . . . .         | 851.73                     | 1,120.18             | \$ . . . . .        | \$ 12.50            | 3,559.11             | \$ . . . . .        | \$ . . . . .        | 5,543.52               | \$ . . . . .       |
| Detention Hospital                           | 4,000.00             | \$ . . . . .         | 394.28                     | 2,760.61             | \$ . . . . .        | \$ 845.11           | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 4,000.00               | \$ . . . . .       |
| Vital Statistics                             | \$ . . . . .         | 484.83               | 484.83                     | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 484.83                 | .90                |
| V.D. Detention Hospital Construction         | 29,953.12            | \$ . . . . .         | 28,607.65                  | \$ . . . . .         | \$ 1,345.47         | \$ . . . . .        | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 29,953.12              | \$ . . . . .       |
| Venereal Disease                             | 80,580.85            | \$ . . . . .         | 61,479.96                  | 15,782.67            | \$ . . . . .        | \$ 1,973.22         | 1,345.00             | \$ . . . . .        | \$ . . . . .        | 80,580.85              | \$ . . . . .       |
| V.D. Hospital Construction Mtnc. & Operation | 17,563.45            | \$ . . . . .         | 8,089.60                   | 6,964.12             | \$ 906.08           | \$ 964.65           | 639.00               | \$ . . . . .        | \$ . . . . .        | 17,563.45              | \$ . . . . .       |
| V.D. Rapid Treatment Facilities              | 18,954.15            | \$ . . . . .         | 9,740.08                   | 8,226.69             | \$ 555.26           | \$ 387.12           | 45.00                | \$ . . . . .        | \$ . . . . .        | 18,954.15              | \$ . . . . .       |
| Tuberculosis Control                         | 7,145.38             | \$ . . . . .         | 4,835.40                   | 1,075.29             | \$ 627.94           | \$ 606.75           | \$ . . . . .         | \$ . . . . .        | \$ . . . . .        | 7,145.38               | \$ . . . . .       |
| <b>TOTAL</b>                                 | <b>\$ 273,518.39</b> | <b>\$ 925,966.85</b> | <b>\$ 439,744.75</b>       | <b>\$ 195,940.55</b> | <b>\$ 15,480.88</b> | <b>\$ 10,516.73</b> | <b>\$ 537,802.33</b> | <b>\$ . . . . .</b> | <b>\$ . . . . .</b> | <b>\$ 1,199,485.24</b> | <b>\$ 25.90</b>    |
| <i>Expenditures by Funds:</i>                |                      |                      |                            |                      |                     |                     |                      |                     |                     |                        |                    |
| General Fund                                 | \$ 273,518.39        | \$ . . . . .         | \$ 110,053.04              | \$ 58,294.99         | \$ 13,391.60        | \$ 909.68           | \$ 90,869.08         | \$ . . . . .        | \$ . . . . .        | \$ 273,518.39          | \$ . . . . .       |
| Special Fund                                 | \$ . . . . .         | 925,966.85           | 329,691.71                 | 137,645.56           | 2,089.28            | \$ 9,607.05         | 446,933.25           | \$ . . . . .        | \$ . . . . .        | 925,966.85             | 25.90              |
| <b>TOTAL</b>                                 | <b>\$ 273,518.39</b> | <b>\$ 925,966.85</b> | <b>\$ 439,744.75</b>       | <b>\$ 195,940.55</b> | <b>\$ 15,480.88</b> | <b>\$ 10,516.73</b> | <b>\$ 537,802.33</b> | <b>\$ . . . . .</b> | <b>\$ . . . . .</b> | <b>\$ 1,199,485.24</b> | <b>\$ 25.90</b>    |

*Italics* represents cancelled warrants of prior biennium.

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND              | Unencum.<br>Appopr'n<br>Balance<br>6-30-44 | ADDITIONS                       |                    |                                      | Total Available      | DEDUCTIONS                    |                             |                              | Unencum.<br>Appopr'n<br>Balance |
|---------------------------|--|---------------------------------|--------------------|--------------------------------------|----------------------|-------------------------------|-----------------------------|------------------------------|---------------------------------|
|                           |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts | Author'zd<br>Appopr'n<br>Curr. Bien. |                      | Lapsed<br>Appopr'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                 |
| <i>General Fund:</i>      |  |                                 |                    |                                      |                      |                               |                             |                              |                                 |
| General Administration    | \$ 36,464.29                               | \$ 2,431.97                     | \$ 14.27           | \$ 69,140.00                         | \$ 108,050.53        | \$ 343.19                     | \$ 72,290.24                | \$ 2,007.96                  | \$ 33,409.14                    |
| Industrial Hygiene        | \$ .72                                     | \$ .72                          | \$ .72             | \$ .72                               | \$ .72               | \$ .72                        | \$ .72                      | \$ .72                       | \$ .72                          |
| Crippled Children         | 35,361.36                                  | 1,240.25                        | 1,364.45           | 60,000.00                            | 97,966.06            | 390.99                        | 65,468.16                   | 15.30                        | 32,091.61                       |
| T.B. Hospitalization      | 36,900.97                                  | 2,548.66                        | 35.00              | 76,105.00                            | 115,589.63           | 9,570.90                      | 59,648.39                   | \$ . . . . .                 | 46,370.34                       |
| Vital Statistics          | 17,945.26                                  | 102.00                          | \$ . . . . .       | 41,740.00                            | 59,787.26            | 149.76                        | 37,232.19                   | 432.27                       | 21,973.04                       |
| Venereal Disease          | 8,236.02                                   | 110.19                          | \$ . . . . .       | 33,390.00                            | 41,736.21            | 56.70                         | 22,418.95                   | 681.01                       | 18,579.55                       |
| Sausage Manufacturing     | 6,066.64                                   | \$ . . . . .                    | \$ . . . . .       | 11,160.00                            | 17,226.64            | 83.56                         | 10,910.24                   | 3.78                         | 6,229.06                        |
| T.B. Hospital (Gooding)   | 3,031.30                                   | 70.61                           | \$ . . . . .       | 79,232.50                            | 82,334.41            | 447.34                        | 5,550.22                    | 49.77                        | 76,287.08                       |
| <b>TOTAL GENERAL FUND</b> | <b>\$ 144,006.56</b>                       | <b>\$ 6,503.68</b>              | <b>\$ 1,413.72</b> | <b>\$ 370,767.50</b>                 | <b>\$ 522,691.46</b> | <b>\$ 11,043.16</b>           | <b>\$ 273,518.39</b>        | <b>\$ 3,190.09</b>           | <b>\$ 234,939.82</b>            |

## STATE OF IDAHO

Schedule E-8

## Analysis of Expenditures—Public Welfare—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION | TOTAL |  | MAINTENANCE AND OPERATIONS |  |  | Capital |
|------------------------|-------|--|----------------------------|--|--|---------|
|------------------------|-------|--|----------------------------|--|--|---------|

## STATE OF IDAHO

Schedule E-8—Continued

## Analysis of Expenditures—Public Welfare—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

## ANALYSIS OF GENERAL FUND OPERATIONS

| NAME OF FUND                               | Unencum.<br>Appopr'n<br>Balance<br>6-30-44 | ADDITIONS                       |                     |                                       | Total<br>Available    | DEDUCTIONS                    |                             |                              | Unencum.<br>Appopr'n<br>Balance |
|--|--|---------------------------------|---------------------|---------------------------------------|-----------------------|-------------------------------|-----------------------------|------------------------------|---------------------------------|
|  |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts  | Authorized<br>Appopr'n<br>Curr. Bien. |                       | Lapsed<br>Appopr'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                 |
| <b>General Fund:</b>                       |  |                                 |                     |                                       |                       |                               |                             |                              |                                 |
| Charitable Institution Administration..... | \$ 2,909.83                                | \$ 9.75                         | \$ 4.88             | \$ 16,400.00                          | \$ 19,324.46          | \$ 442.71                     | \$ 7,045.39                 | \$ 19.40                     | \$ 11,816.96                    |
| State Hospital North.....                  | 147,394.21                                 | 21,106.15                       | 6,152.91            | 343,474.14                            | 518,127.41            | 29,438.33                     | 267,579.66                  | 18,130.94                    | 202,978.48                      |
| State Hospital North—Construction.....     |  |                                 |                     | 734,956.00                            | 734,956.00            |                               |                             |                              | 734,956.00                      |
| State Hospital South.....                  | 168,654.41                                 | 32,060.69                       | 25,145.18           | 559,697.44                            | 785,557.72            | 12,587.88                     | 460,495.89                  | 38,592.74                    | 273,881.21                      |
| State Hospital South—Construction.....     |  |                                 |                     | 601,124.00                            | 601,124.00            |                               |                             |                              | 601,124.00                      |
| State School and Colony.....               | 99,239.58                                  | 7,409.03                        | 18,303.50           | 305,953.50                            | 430,905.61            | 2,867.73                      | 242,843.22                  | 19,328.74                    | 165,865.92                      |
| State School and Colony—Construction.....  |  |                                 |                     | 322,138.00                            | 322,138.00            |                               |                             |                              | 322,138.00                      |
| Replacement of Pipe.....                   |  |                                 |                     | 2,000.00                              | 2,000.00              |                               | 752.52                      |                              | 1,247.48                        |
| Insane and Feeble-Minded Expense.....      | 1,453.96                                   |                                 |                     | 1,600.00                              | 3,053.96              | 1,298.88                      | 382.56                      |                              | 1,372.52                        |
| State Soldier's Home.....                  | 6,726.80                                   | 928.58                          | 27.12               | 12,856.00                             | 20,538.50             | 444.61                        | 13,141.77                   | 304.46                       | 6,647.66                        |
| Repair and Maintenance.....                |  |                                 |                     | 3,000.00                              | 3,000.00              |                               | 2,453.17                    |                              | 546.83                          |
| Veterans' Welfare Commission.....          | 35,360.17                                  | 885.47                          |                     | 85,175.00                             | 121,420.64            | 18,262.61                     | 47,434.38                   | 386.19                       | 55,337.46                       |
| <b>TOTAL GENERAL FUND.....</b>             | <b>\$461,738.96</b>                        | <b>\$ 62,399.67</b>             | <b>\$ 49,633.59</b> | <b>\$2,988,374.08</b>                 | <b>\$3,562,146.30</b> | <b>\$ 65,342.75</b>           | <b>\$1,042,128.56</b>       | <b>\$ 76,762.47</b>          | <b>\$2,377,912.52</b>           |

## STATE OF IDAHO

Schedule E-9

## Analysis of Expenditures—Public Works and Highway—Twenty-Four Months Period Ending June 30, 1946

| FUNCTIONAL SUBDIVISION                    | TOTAL               |                       | MAINTENANCE AND OPERATIONS |                       |                     | Capital<br>Outlay     | Relief and<br>Pensions | Refunds        | Int. on<br>Registered<br>Warrants | Total<br>Expendi-<br>tures | Cancelled<br>Warrants |
|---|---------------------|-----------------------|----------------------------|-----------------------|---------------------|-----------------------|------------------------|----------------|-----------------------------------|----------------------------|-----------------------|
|   | General<br>Fund     | Special<br>Fund       | Personal<br>Services       | Other<br>Expense      | Travel              |                       |                        |                |                                   |                            |                       |
| <b>Highway Division:</b>                  |                     |                       |                            |                       |                     |                       |                        |                |                                   |                            |                       |
| Highway General Administration.....       | \$.....             | \$ 162,645.79         | \$ 141,571.22              | \$ 18,208.27          | \$ 2,533.09         | \$ 333.21             | \$.....                | \$.....        | \$.....                           | \$ 162,645.79              | \$ 9.95               |
| Highway Audit.....                        |                     | 4,893.42              | 4,893.42                   |                       |                     |                       |                        |                |                                   | 4,893.42                   |                       |
| Construction and Equipment Inventory..... |                     | 3,409,073.46          |                            |                       |                     | 3,409,073.46          |                        |                |                                   | 3,409,073.46               | 18.00                 |
| Maintenance and Operation.....            |                     | 4,522,185.25          | 2,512,218.06               | 1,953,408.35          | 56,558.84           |                       |                        |                |                                   | 4,522,185.25               | 30.55                 |
| <b>Capitol Building:</b>                  |                     |                       |                            |                       |                     |                       |                        |                |                                   |                            |                       |
| Capitol Building Maintenance.....         | 140,512.34          |                       | 83,600.66                  | 55,952.78             | 914.90              | 44.00                 |                        |                |                                   | 140,512.34                 |                       |
| Repair and Maintenance.....               | 466.35              |                       | 450.00                     | 16.35                 |                     |                       |                        |                |                                   | 466.35                     |                       |
| Basement Entrance.....                    | 2,567.58            |                       |                            | 2,567.58              |                     |                       |                        |                |                                   | 2,567.58                   |                       |
| Spaulding Park.....                       | 1,795.16            |                       | 1,343.62                   | 451.54                |                     |                       |                        |                |                                   | 1,795.16                   |                       |
| <b>TOTAL.....</b>                         | <b>\$145,341.43</b> | <b>\$8,098,797.92</b> | <b>\$2,744,076.98</b>      | <b>\$2,030,604.87</b> | <b>\$ 60,006.83</b> | <b>\$3,409,450.67</b> | <b>\$.....</b>         | <b>\$.....</b> | <b>\$.....</b>                    | <b>\$8,244,139.35</b>      | <b>\$ 58.50</b>       |
| <b>Expenditures by Funds:</b>             |                     |                       |                            |                       |                     |                       |                        |                |                                   |                            |                       |
| General Fund.....                         | 145,341.43          |                       | 85,394.28                  | 58,988.25             | 914.90              | 44.00                 |                        |                |                                   | 145,341.43                 |                       |
| Special Fund.....                         |                     | 8,098,797.92          | 2,658,682.70               | 1,971,616.62          | 59,091.93           | 3,409,406.67          |                        |                |                                   | 8,098,797.92               | 58.50                 |
| <b>TOTAL.....</b>                         | <b>\$145,341.43</b> | <b>\$8,098,797.92</b> | <b>\$2,744,076.98</b>      | <b>\$2,030,604.87</b> | <b>\$ 60,006.83</b> | <b>\$3,409,450.67</b> | <b>\$.....</b>         | <b>\$.....</b> | <b>\$.....</b>                    | <b>\$8,244,139.35</b>      | <b>\$ 58.50</b>       |

Italics represents cancelled warrants of prior biennium.

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND                      | Unencum.<br>Appopr'n<br>Balance<br>6-30-44 | ADDITIONS                       |                    |                                      | Total<br>Available  | DEDUCTIONS                    |                             |                              | Unencum.<br>Appopr'n<br>Balance |
|-----------------------------------|--|---------------------------------|--------------------|--------------------------------------|---------------------|-------------------------------|-----------------------------|------------------------------|---------------------------------|
|                                   |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts | Author'zd<br>Appopr'n<br>Curr. Bien. |                     | Lapsed<br>Appopr'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                 |
| <b>Capitol Building:</b>          |  |                                 |                    |                                      |                     |                               |                             |                              |                                 |
| Repair and Maintenance.....       | \$ 669.58                                  | \$ 16.35                        | \$.....            | \$.....                              | \$ 685.93           | \$ 219.58                     | \$ 466.35                   | \$.....                      | \$.....                         |
| Capitol Building Maintenance..... | 65,547.74                                  | 4,243.71                        | 30.00              | 152,602.00                           | 222,423.45          | 493.71                        | 140,512.34                  | 1,851.46                     | 79,565.94                       |
| Basement Entrance.....            |  |                                 |                    | 2,600.00                             | 2,600.00            |                               | 2,567.58                    |                              | 32.42                           |
| Spaulding Park.....               |  |                                 |                    | 4,000.00                             | 4,000.00            |                               | 1,795.16                    |                              | 2,204.84                        |
| <b>TOTAL GENERAL FUND.....</b>    | <b>\$ 66,217.32</b>                        | <b>\$ 4,260.06</b>              | <b>\$ 30.00</b>    | <b>\$159,202.00</b>                  | <b>\$229,709.38</b> | <b>\$ 713.29</b>              | <b>\$145,341.43</b>         | <b>\$ 1,851.46</b>           | <b>\$ 81,803.20</b>             |

## STATE OF IDAHO

Schedule E-10

Analysis of Expenditures—Public Lands and Investments—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                     | TOTALS              |                     | MAINTENANCE AND OPERATIONS |                     |                     | Capital Outlay     | Relief and Pensions | Refunds          | Payment As Agent    | Total Expenditures  | Cancelled Warrants |
|--|---------------------|---------------------|----------------------------|---------------------|---------------------|--------------------|---------------------|------------------|---------------------|---------------------|--------------------|
|  | General Fund        | Special Fund        | Personal Services          | Other Expense       | Travel              |                    |                     |                  |                     |                     |                    |
| <i>Lands:</i>                              |                     |                     |                            |                     |                     |                    |                     |                  |                     |                     |                    |
| Public Lands Administration.....           | \$ 84,175.89        | \$.....             | \$ 65,921.39               | \$ 8,137.76         | \$ 7,680.82         | \$ 2,435.92        | \$.....             | \$.....          | \$.....             | \$ 84,175.89        | .....              |
| Farm Mortgage.....                         | .....               | 27.70               | .....                      | .....               | .....               | .....              | .....               | .....            | 27.70               | 27.70               | .....              |
| Land Assessment and Water Maintenance..... | .....               | 5,482.86            | .....                      | 5,482.86            | .....               | .....              | .....               | .....            | .....               | 5,482.86            | 2.50               |
| <i>Forestry:</i>                           |                     |                     |                            |                     |                     |                    |                     |                  |                     |                     |                    |
| State Forestry Administration.....         | 188,029.72          | .....               | 36,641.09                  | 146,516.45          | 4,130.17            | 742.01             | .....               | .....            | .....               | 188,029.72          | .....              |
| Blister Rust Control.....                  | 15,000.00           | .....               | .....                      | 15,000.00           | .....               | .....              | .....               | .....            | .....               | 15,000.00           | .....              |
| Forester's Special.....                    | .....               | 38,725.17           | 21,937.21                  | 14,452.96           | 2,307.02            | .....              | .....               | .....            | 27.98               | 38,725.17           | .....              |
| Forest Protection Trust.....               | .....               | 48,838.48           | .....                      | 311.45              | .....               | .....              | .....               | 490.33           | 48,036.70           | 48,838.48           | .....              |
| U.S. Clark-McNary.....                     | .....               | 262,079.25          | 29,056.02                  | 1,020.47            | 2,811.83            | 319.00             | .....               | .....            | 228,871.93          | \$262,079.25        | .....              |
| <i>Investments:</i>                        |                     |                     |                            |                     |                     |                    |                     |                  |                     |                     |                    |
| Public Investments and Administration..... | 11,700.56           | .....               | 10,615.00                  | 1,067.56            | 18.00               | .....              | .....               | .....            | .....               | 11,700.56           | .....              |
| <b>TOTAL</b> .....                         | <b>\$298,906.17</b> | <b>\$355,153.46</b> | <b>\$164,170.71</b>        | <b>\$191,989.51</b> | <b>\$ 16,947.84</b> | <b>\$ 3,496.93</b> | <b>\$.....</b>      | <b>\$ 490.33</b> | <b>\$276,964.31</b> | <b>\$654,059.63</b> | <b>\$ 2.50</b>     |
| <i>Expenditures by Funds:</i>              |                     |                     |                            |                     |                     |                    |                     |                  |                     |                     |                    |
| General Fund.....                          | \$298,906.17        | .....               | \$113,177.48               | \$170,721.77        | \$ 11,828.99        | \$ 3,177.93        | .....               | .....            | .....               | \$298,906.17        | .....              |
| Special Fund.....                          | .....               | 355,153.46          | 50,993.23                  | 21,267.74           | 5,118.85            | 319.00             | .....               | 490.33           | 276,964.31          | 355,153.46          | \$ 2.50            |
| <b>TOTAL</b> .....                         | <b>\$298,906.17</b> | <b>\$355,153.46</b> | <b>\$164,170.71</b>        | <b>\$191,989.51</b> | <b>\$ 16,947.84</b> | <b>\$ 3,496.93</b> | <b>\$.....</b>      | <b>\$ 490.33</b> | <b>\$276,964.31</b> | <b>\$654,059.63</b> | <b>\$ 2.50</b>     |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND                               | Unencum.<br>Approp'r<br>Balance<br>6-30-44 | ADDITIONS                       |                    |                                       | Total<br>Available  | DEDUCTIONS                    |                             |                              | Unencum.<br>Approp'r<br>Balance |
|--|--|---------------------------------|--------------------|---------------------------------------|---------------------|-------------------------------|-----------------------------|------------------------------|---------------------------------|
|  |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts | Author' zd<br>Approp'r<br>Curr. Bien. |                     | Lapsed<br>Approp'r<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                 |
| Public Lands Administration.....           | \$ 55,366.04                               | \$ 186.15                       | \$ 874.16          | \$102,600.00                          | \$159,026.35        | \$ 13,124.30                  | \$ 84,175.80                | \$ 252.96                    | \$ 61,473.20                    |
| Land Assessment and Water Maintenance..... | 1,261.11                                   | .....                           | .....              | .....                                 | 1,261.11            | 1,261.11                      | .....                       | .....                        | .....                           |
| State Forestry Administration.....         | 86,077.76                                  | 677.38                          | 56.51              | 276,876.00                            | 363,687.65          | 3,934.79                      | 188,029.72                  | 2,565.83                     | 169,157.31                      |
| Blister Rust Control.....                  | .....                                      | .....                           | .....              | 30,000.00                             | 30,000.00           | .....                         | 15,000.00                   | .....                        | 15,000.00                       |
| Public Investment Administration.....      | 10,989.73                                  | .....                           | .....              | 18,000.00                             | 28,989.73           | 4,629.33                      | 11,700.56                   | .....                        | 12,659.84                       |
| <b>TOTAL GENERAL FUND</b> .....            | <b>\$153,694.64</b>                        | <b>\$ 863.53</b>                | <b>\$ 930.67</b>   | <b>\$427,476.00</b>                   | <b>\$582,964.84</b> | <b>\$ 22,949.53</b>           | <b>\$298,906.17</b>         | <b>\$ 2,818.79</b>           | <b>\$258,290.35</b>             |

*Italics* represents cancelled warrants of prior biennium.

## STATE OF IDAHO

Schedule E-11

Analysis of Expenditures—Protection of Persons and Property—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION               | TOTALS              |                    | MAINTENANCE AND OPERATIONS |                     |                    | Capital Outlay      | Relief and Pensions | Refunds        | Payment As Agent | Total Expenditures  | Cancelled Warrants |
|--------------------------------------|---------------------|--------------------|----------------------------|---------------------|--------------------|---------------------|---------------------|----------------|------------------|---------------------|--------------------|
|                                      | General Fund        | Special Fund       | Personal Services          | Other Expense       | Travel             |                     |                     |                |                  |                     |                    |
| <i>Adjutant General:</i>             |                     |                    |                            |                     |                    |                     |                     |                |                  |                     |                    |
| Adjutant General Administration..... | \$ 96,296.10        | .....              | \$ 34,160.48               | \$ 59,339.59        | \$ 2,719.93        | \$ 76.10            | .....               | .....          | .....            | \$ 96,296.10        | .....              |
| Compensation Insurance.....          | 2,120.14            | .....              | .....                      | 2,120.14            | .....              | .....               | .....               | .....          | .....            | 2,120.14            | .....              |
| Contingent.....                      | .....               | 8,723.17           | .....                      | 8,705.92            | 8.25               | 9.00                | .....               | .....          | .....            | 8,723.17            | .....              |
| Purchase of Armory at Payette.....   | 12,000.00           | .....              | .....                      | .....               | .....              | 12,000.00           | .....               | .....          | .....            | 12,000.00           | .....              |
| <i>Governor:</i>                     |                     |                    |                            |                     |                    |                     |                     |                |                  |                     |                    |
| Civilian Defense.....                | 2,092.58            | .....              | 1,873.39                   | 150.69              | 68.50              | .....               | .....               | .....          | .....            | 2,092.58            | .....              |
| Governor Legal Assistance.....       | 2,609.01            | .....              | 290.50                     | 2,301.40            | 17.11              | .....               | .....               | .....          | .....            | 2,609.01            | .....              |
| Governor Investigation.....          | 962.80              | .....              | .....                      | 405.34              | 557.46             | .....               | .....               | .....          | .....            | 962.80              | .....              |
| Law Enforcement (Emergency).....     | 990.94              | .....              | 347.56                     | 643.38              | .....              | .....               | .....               | .....          | .....            | 990.94              | .....              |
| <b>TOTAL</b> .....                   | <b>\$117,071.57</b> | <b>\$ 8,723.17</b> | <b>\$ 36,671.93</b>        | <b>\$ 73,666.46</b> | <b>\$ 3,371.25</b> | <b>\$ 12,085.10</b> | <b>\$.....</b>      | <b>\$.....</b> | <b>\$.....</b>   | <b>\$125,794.74</b> | <b>\$.....</b>     |
| <i>Expenditures by Funds:</i>        |                     |                    |                            |                     |                    |                     |                     |                |                  |                     |                    |
| General Fund.....                    | \$117,071.57        | .....              | \$ 36,671.93               | \$ 64,960.54        | \$ 3,363.00        | \$ 12,076.10        | .....               | .....          | .....            | \$117,071.57        | .....              |
| Special Fund.....                    | .....               | 8,723.17           | .....                      | 8,705.92            | 8.25               | 9.00                | .....               | .....          | .....            | 8,723.17            | .....              |
| <b>TOTAL</b> .....                   | <b>\$117,071.57</b> | <b>\$ 8,723.17</b> | <b>\$ 36,671.93</b>        | <b>\$ 73,666.46</b> | <b>\$ 3,371.25</b> | <b>\$ 12,085.10</b> | <b>\$.....</b>      | <b>\$.....</b> | <b>\$.....</b>   | <b>\$125,794.74</b> | <b>\$.....</b>     |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND | Unencum.<br>Approp'r<br>Balance<br>6-30-44 | ADDITIONS |  |  |
|--------------|--|-----------|--|--|
|--------------|--|-----------|--|--|

## STATE OF IDAHO

Schedule E-12

## Analysis of Expenditures—Tax Administration—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                  | TOTAL               |                       | MAINTENANCE AND OPERATIONS |                     |                     | Capital Outlay      | Relief and Pensions | Refunds      | Int. on Registered Warrants | Total Expenditures | Cancelled Warrants    |                  |
|---|---------------------|-----------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------|-----------------------------|--------------------|-----------------------|------------------|
|   | General Fund        | Special Fund          | Personal Services          | Other Expense       | Travel              |                     |                     |              |                             |                    |                       |                  |
| <i>Finance Commissioner:</i>            |                     |                       |                            |                     |                     |                     |                     |              |                             |                    |                       |                  |
| Income Tax.....                         | \$115,848.47        | \$.....               | \$ 85,088.38               | \$ 16,393.85        | \$ 13,071.37        | \$ 794.87           | \$.....             | \$.....      | \$ 115,848.47               | \$.....            |                       |                  |
| Income Tax Refunds.....                 |                     | 81,976.34             |                            |                     |                     |                     |                     | 81,976.34    |                             | 81,976.34          | 28.58                 |                  |
| Inheritance Tax.....                    | 11,838.22           |                       | 10,110.00                  | 690.01              | 1,013.57            | 24.64               |                     |              |                             | 11,838.22          |                       |                  |
| <i>Commissioner of Law Enforcement:</i> |                     |                       |                            |                     |                     |                     |                     |              |                             |                    |                       |                  |
| General Administration.....             |                     | 358,014.50            | 181,403.79                 | 128,295.51          | 12,881.26           | 35,106.29           |                     | 327.65       |                             | 358,014.50         |                       |                  |
| Beer Revenue.....                       | 22,523.55           |                       | 15,230.69                  | 6,125.37            | 824.95              |                     |                     | 342.54       |                             | 22,523.55          | 6.00                  |                  |
| Kilowatt Hour Tax and Mine License..... | 9,367.53            |                       | 7,884.68                   | 1,046.96            | 296.19              | 139.70              |                     |              |                             | 9,367.53           |                       |                  |
| Motor Fuels Bureau.....                 |                     | 34,784.49             | 27,559.58                  | 4,980.46            | 1,999.45            | 245.00              |                     |              |                             | 34,784.49          |                       |                  |
| Motor Fuels Refunds.....                |                     | 1,285,400.81          |                            |                     |                     |                     |                     | 1,284,557.87 | 842.94                      | 1,285,400.81       | 543.00                |                  |
| Liquor Law Enforcement.....             |                     | 83,504.21             | 43,634.33                  | 24,035.94           | 10,578.94           | 5,255.00            |                     |              |                             | 83,504.21          |                       |                  |
| Brand Inspection.....                   | 18,581.71           |                       | 12,006.70                  | 4,790.52            | 1,719.99            | 64.50               |                     |              |                             | 18,581.71          |                       |                  |
| State Tax Commission.....               | 56,518.85           |                       | 29,335.30                  | 18,111.95           | 5,048.03            | 199.30              |                     | 3,824.27     |                             | 56,518.85          |                       |                  |
| Brand Inspection Special.....           |                     | 64,649.29             | 56,100.49                  | 3,426.38            | 2,890.34            | 2,232.08            |                     |              |                             | 64,649.29          |                       |                  |
| <b>TOTAL.....</b>                       | <b>\$234,678.33</b> | <b>\$1,908,329.64</b> | <b>\$468,353.94</b>        | <b>\$208,396.95</b> | <b>\$ 50,324.09</b> | <b>\$ 44,061.38</b> |                     |              | <b>\$ 1,371,028.67</b>      | <b>\$ 842.94</b>   | <b>\$2,143,007.97</b> | <b>\$ 577.58</b> |
| <i>Expenditures by Funds:</i>           |                     |                       |                            |                     |                     |                     |                     |              |                             |                    |                       |                  |
| General Fund.....                       | \$234,678.33        | \$.....               | \$159,655.75               | \$ 47,658.66        | \$ 21,974.10        | \$ 1,223.01         | \$.....             | \$ 4,166.81  |                             | \$ 234,678.33      | \$ 6.00               |                  |
| Special Fund.....                       |                     | 1,908,329.64          | 308,698.19                 | 160,738.29          | 28,349.99           | 42,838.37           |                     | 1,366,861.86 | 842.94                      | 1,908,329.64       | \$ 571.58             |                  |
| <b>TOTAL.....</b>                       | <b>\$234,678.33</b> | <b>\$1,908,329.64</b> | <b>\$468,353.94</b>        | <b>\$208,396.95</b> | <b>\$ 50,324.09</b> | <b>\$ 44,061.38</b> |                     |              | <b>\$ 1,371,028.67</b>      | <b>\$ 842.94</b>   | <b>\$2,143,007.97</b> | <b>\$ 577.57</b> |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND                            | Unencum.<br>Approp'r'n<br>Balance<br>6-30-44 | ADDITIONS                       |                     |  | Total Available     | DEDUCTIONS                      |                             |                              | Unencum.<br>Approp'r'n<br>Balance |
|---|--|---------------------------------|---------------------|--|---------------------|---------------------------------|-----------------------------|------------------------------|-----------------------------------|
|   |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts  | Author'zd<br>Approp'r'n<br>Curr. Bien. |                     | Lapsed<br>Approp'r'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                   |
| <i>Finance Commissioner:</i>            |  |                                 |                     |  |                     |                                 |                             |                              |                                   |
| Income Tax.....                         | \$ 56,811.70                                 | \$ 3,805.48                     | \$ 103.45           | \$200,000.00                           | \$260,720.63        | \$ 13,069.54                    | \$ 115,848.47               | \$ 1,225.57                  | \$130,577.05                      |
| Inheritance Tax.....                    | 6,902.80                                     | 5.65                            |                     | 16,000.00                              | 22,908.45           | 1,907.28                        | 11,838.22                   | 31.08                        | 9,131.87                          |
| <i>Commissioner of Law Enforcement:</i> |  |                                 |                     |  |                     |                                 |                             |                              |                                   |
| Beer Revenue.....                       | 16,686.97                                    | 339.51                          | 689.82              | 34,440.00                              | 52,156.30           | 4,654.67                        | 22,523.55                   | 1,184.08                     | 23,794.00                         |
| Kilowatt Hour Tax and Mine License..... | 6,039.35                                     | 60.00                           |                     | 12,480.00                              | 18,579.35           | 2,080.19                        | 9,367.53                    | 8.25                         | 7,123.38                          |
| Brand Inspection.....                   | 14,753.94                                    | 561.48                          | 8,594.85            | 21,000.00                              | 44,910.27           | 9,042.59                        | 18,581.71                   | 46.80                        | 17,239.17                         |
| State Tax Commission.....               |  |                                 |                     |  |                     |                                 |                             |                              |                                   |
| <b>TOTAL.....</b>                       | <b>\$101,194.76</b>                          | <b>\$ 4,772.12</b>              | <b>\$ 13,008.88</b> | <b>\$420,499.00</b>                    | <b>\$539,474.76</b> | <b>\$ 30,754.27</b>             | <b>\$234,678.33</b>         | <b>\$ 13,816.29</b>          | <b>\$260,225.87</b>               |

## STATE OF IDAHO

Schedule E-13

## Analysis of Expenditures—Miscellaneous Governmental Activities—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                 | TOTALS              |                     | MAINTENANCE AND OPERATIONS |                     |                    | Capital Outlay     | Relief and Pensions | Refunds | Payment As Agent   | Total Expenditures  | Cancelled Warrants |
|--|---------------------|---------------------|----------------------------|---------------------|--------------------|--------------------|---------------------|---------|--------------------|---------------------|--------------------|
|  | General Fund        | Special Fund        | Personal Services          | Other Expense       | Travel             |                    |                     |         |                    |                     |                    |
| Historical Society.....                | \$ 2,420.96         | \$.....             | \$ 2,043.17                | \$ 377.79           | \$.....            | \$.....            | \$.....             | \$..... | \$ 4,000.00        | \$ 2,420.96         | \$ 1.80            |
| Franklin County Pioneer Relics.....    | 243.00              |                     | 100.00                     | 143.00              |                    |                    |                     |         |                    | 243.00              |                    |
| State Planning Board.....              | 12,730.79           |                     | 9,515.98                   | 1,904.70            | 1,310.11           |                    |                     |         |                    | 12,730.79           |                    |
| Lava Hot Springs—General.....          | 14,019.67           |                     | 5,129.67                   | 7,128.36            | 1,398.13           | 363.51             |                     |         |                    | 14,019.67           |                    |
| Statue of William E. Borah.....        | 4,000.00            |                     |                            |                     |                    |                    |                     |         |                    | 4,000.00            | 4,000.00           |
| Lava Hot Springs—Special.....          | 45,338.16           |                     | 23,969.20                  | 18,108.23           | 194.65             | 3,066.08           |                     |         |                    | 45,338.16           |                    |
| Southern Idaho Demonstration Farm..... | 1,316.74            |                     |                            | 1,316.24            | .50                |                    |                     |         |                    | 1,316.74            |                    |
| <b>TOTAL.....</b>                      | <b>\$ 33,414.42</b> | <b>\$ 46,654.90</b> | <b>\$ 40,758.02</b>        | <b>\$ 28,978.32</b> | <b>\$ 2,903.39</b> | <b>\$ 3,429.59</b> |                     |         | <b>\$ 4,000.00</b> | <b>\$ 80,069.32</b> | <b>\$ 1.80</b>     |
| <i>Expenditures by Funds:</i>          |                     |                     |                            |                     |                    |                    |                     |         |                    |                     |                    |
| General Fund.....                      | \$ 33,414.42        | \$.....             | \$ 16,788.82               | \$ 9,553.85         | \$ 2,708.24        | \$ 363.51          | \$.....             | \$..... | \$ 4,000.00        | \$ 33,414.42        | \$ 1.80            |
| Special Fund.....                      |                     | 46,654.90           | 23,969.20                  | 19,424.47           | 195.15             | 3,066.08           |                     |         |                    | 46,654.90           |                    |
| <b>TOTAL.....</b>                      | <b>\$ 33,414.42</b> | <b>\$ 46,654.90</b> | <b>\$ 40,758.02</b>        | <b>\$ 28,978.32</b> | <b>\$ 2,903.39</b> | <b>\$ 3,429.59</b> |                     |         | <b>\$ 4,000.00</b> | <b>\$ 80,069.32</b> | <b>\$ 1.80</b>     |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND | Unencum.<br>Approp'r'n<br>Balance<br>6-30-44 | ADDITIONS                       |                    |  | Total Available | DEDUCTIONS |  |  | Unencum.<br>Approp'r'n<br>Balance |
|--------------|--|---------------------------------|--------------------|--|-----------------|------------|--|--|-----------------------------------|
|              |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts | Author'zd<br>Approp'r'n<br>Curr. Bien. |                 |            |  |  |                                   |

## STATE OF IDAHO

Schedule E-14

## Analysis of Expenditures—Miscellaneous Claims and Awards—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                   | TOTALS             |                | MAINTENANCE AND OPERATIONS |                  |                | Capital Outlay     | Relief and Pensions | Refunds        | Payment As Agent | Total Expenditures | Cancelled Warrants |
|--|--------------------|----------------|----------------------------|------------------|----------------|--------------------|---------------------|----------------|------------------|--------------------|--------------------|
|  | General Fund       | Special Fund   | Personal Services          | Other Expense    | Travel         |                    |                     |                |                  |                    |                    |
| Pensions—Chapter 196 (H.B. 182).....     | \$ 7,800.00        | \$.....        | \$.....                    | \$.....          | \$.....        | \$ 7,800.00        | \$.....             | \$.....        | \$.....          | \$ 7,800.00        | \$.....            |
| Deficiencies—Chapter 196 (H.B. 182)..... | 640.61             | .....          | 62.41                      | 578.20           | .....          | .....              | .....               | .....          | .....            | 640.61             | .....              |
| Refunds—Chapter 196 (H.B. 182).....      | 178.98             | .....          | .....                      | .....            | .....          | .....              | .....               | 178.98         | .....            | 178.98             | .....              |
| <b>TOTAL GENERAL FUND</b> .....          | <b>\$ 8,619.59</b> | <b>\$.....</b> | <b>\$ 62.41</b>            | <b>\$ 578.20</b> | <b>\$.....</b> | <b>\$ 7,800.00</b> | <b>\$ 178.98</b>    | <b>\$.....</b> | <b>\$.....</b>   | <b>\$ 8,619.59</b> | <b>.....</b>       |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND                             | Unencum.<br>Approp'r'n<br>Balance<br>6-30-44 | ADDITIONS                       |                    |   | Total Available     | DEDUCTIONS                      |                             |                              | Unencum.<br>Approp'r'n<br>Balance |
|--|--|---------------------------------|--------------------|---|---------------------|---------------------------------|-----------------------------|------------------------------|-----------------------------------|
|  |  | Beginning<br>Outstdg.<br>Orders | Direct<br>Receipts | Author' zd<br>Approp'r'n<br>Curr. Bien. |                     | Lapsed<br>Approp'r'n<br>Balance | Total<br>Expend.<br>24 Mos. | Ending<br>Outstdg.<br>Orders |                                   |
| <i>General Fund:</i>                     |  |                                 |                    |   |                     |                                 |                             |                              |                                   |
| Pensions—Chapter 196 (H.B. 182).....     | \$ 4,550.00                                  | \$.....                         | \$.....            | \$ 7,800.00                             | \$ 12,350.00        | \$ 650.00                       | \$ 7,800.00                 | \$.....                      | \$ 3,900.00                       |
| Deficiencies—Chapter 196 (H.B. 182)..... | .....  | .....                           | .....              | 640.61                                  | 640.61              | .....                           | 640.61                      | .....                        | .....                             |
| Refunds—Chapter 196 (H.B. 182).....      | .....  | .....                           | .....              | 178.98                                  | 178.98              | .....                           | 178.98                      | .....                        | .....                             |
| <b>TOTAL</b> .....                       | <b>\$ 4,550.00</b>                           | <b>\$.....</b>                  | <b>\$.....</b>     | <b>\$ 8,619.59</b>                      | <b>\$ 13,169.59</b> | <b>\$ 650.00</b>                | <b>\$ 8,619.59</b>          | <b>\$.....</b>               | <b>\$ 3,900.00</b>                |

## STATE OF IDAHO

Schedule E-15

## Analysis of Expenditures—Debt Service and Redemption—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                         | TOTALS         |                     | MAINTENANCE AND OPERATIONS |                    |                | Capital Outlay | Relief and Pensions | Refunds        | Payment As Agent    | Total Expenditures  | Cancelled Warrants |
|--|----------------|---------------------|----------------------------|--------------------|----------------|----------------|---------------------|----------------|---------------------|---------------------|--------------------|
|  | General Fund   | Special Fund        | Personal Services          | Other Expense      | Travel         |                |                     |                |                     |                     |                    |
| <i>Bond Interest and Redemption Funds:</i>     |                |                     |                            |                    |                |                |                     |                |                     |                     |                    |
| Toll Bridge Redemption .....                   | \$.....        | \$ 74,075.00        | \$.....                    | \$.....            | \$.....        | \$.....        | \$.....             | \$.....        | \$ 74,075.00        | \$ 74,075.00        | \$.....            |
| 1943 Idaho Code Redemption Fund.....           | .....          | 11,037.50           | .....                      | .....              | .....          | .....          | .....               | .....          | 11,037.50           | 11,037.50           | .....              |
| General Interest and Sinking Fund.....         | .....          | 833,983.74          | .....                      | .....              | .....          | .....          | .....               | .....          | 833,983.74          | 833,983.74          | .....              |
| Public Building Interest and Sinking Fund..... | .....          | 26,062.50           | .....                      | .....              | .....          | .....          | .....               | .....          | 26,062.50           | 26,062.50           | .....              |
| 1943 Idaho Code Fund.....                      | .....          | 1,242.15            | .....                      | 1,242.15           | .....          | .....          | .....               | .....          | .....               | 1,242.15            | .....              |
| <b>TOTAL</b> .....                             | <b>\$.....</b> | <b>\$946,400.89</b> | <b>\$.....</b>             | <b>\$ 1,242.15</b> | <b>\$.....</b> | <b>\$.....</b> | <b>\$.....</b>      | <b>\$.....</b> | <b>\$945,158.74</b> | <b>\$946,400.89</b> | <b>.....</b>       |

## STATE OF IDAHO

Schedule E-16

## Analysis of Expenditures—Construction Project—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                         | TOTALS         |                    | MAINTENANCE AND OPERATIONS |                |                | Capital Outlay     | Relief and Pensions | Refunds        | Payment As Agent | Total Expenditures | Cancelled Warrants |
|--|----------------|--------------------|----------------------------|----------------|----------------|--------------------|---------------------|----------------|------------------|--------------------|--------------------|
|  | General Fund   | Special Fund       | Personal Services          | Other Expense  | Travel         |                    |                     |                |                  |                    |                    |
| <i>Construction Fund:</i>                      |                |                    |                            |                |                |                    |                     |                |                  |                    |                    |
| 1941 Idaho State Institutions Improvement..... | \$.....        | \$ 3,045.76        | \$.....                    | \$.....        | \$.....        | \$ 3,045.76        | \$.....             | \$.....        | \$.....          | \$ 3,045.76        | .....              |
| State T.B. Hospital Construction.....          | .....          | 495.25             | .....                      | .....          | .....          | 495.25             | .....               | .....          | .....            | 495.25             | .....              |
| Idaho State Institutions Construction.....     | .....          | 299.21             | .....                      | .....          | .....          | 299.21             | .....               | .....          | .....            | 299.21             | .....              |
| <b>TOTAL</b> .....                             | <b>\$.....</b> | <b>\$ 3,241.80</b> | <b>\$.....</b>             | <b>\$.....</b> | <b>\$.....</b> | <b>\$ 3,241.80</b> | <b>\$.....</b>      | <b>\$.....</b> | <b>\$.....</b>   | <b>\$ 3,241.80</b> | <b>.....</b>       |

Italics represents Inter-Account credits an adjustment made of a prior biennium expenditure.

## STATE OF IDAHO

Schedule E-17

## Analysis of Expenditures—Support of Non-Government Agencies—Twenty-Four Months Period From July 1, 1944 to June 30, 1946

| FUNCTIONAL SUBDIVISION                     | TOTALS              |                | MAINTENANCE AND OPERATIONS |                |                | Capital Outlay      | Relief and Pensions | Refunds        | Payment As Agent | Total Expenditures  | Cancelled Warrants |
|--|---------------------|----------------|----------------------------|----------------|----------------|---------------------|---------------------|----------------|------------------|---------------------|--------------------|
|  | General Fund        | Special Fund   | Personal Services          | Other Expense  | Travel         |                     |                     |                |                  |                     |                    |
| <i>Support of Non-Government Agencies:</i> |                     |                |                            |                |                |                     |                     |                |                  |                     |                    |
| Children's Home—Boise.....                 | \$ 11,800.00        | \$.....        | \$.....                    | \$.....        | \$.....        | \$ 11,800.00        | \$.....             | \$.....        | \$.....          | \$ 11,800.00        | .....              |
| Children's Home—Lewiston.....              | 5,880.00            | .....          | .....                      | .....          | .....          | 5,880.00            | .....               | .....          | .....            | 5,880.00            | .....              |
| Indigent Mothers' Salvation Army.....      | 6,699.85            | .....          | .....                      | .....          | .....          | 6,699.85            | .....               | .....          | .....            | 6,699.85            | .....              |
| <b>TOTAL</b> .....                         | <b>\$ 24,379.85</b> | <b>\$.....</b> | <b>\$.....</b>             | <b>\$.....</b> | <b>\$.....</b> | <b>\$ 24,379.85</b> | <b>\$.....</b>      | <b>\$.....</b> | <b>\$.....</b>   | <b>\$ 24,379.85</b> | <b>.....</b>       |

## ANALYSIS OF GENERAL FUND APPROPRIATION

| NAME OF FUND | Unencum.<br>Approp'r'n<br>Balance<br>6-30-44 | ADDITIONS |  |  | Total Available | Lapsed<br>Approp'r'n<br>Balance | DEDUCTIONS |  |  | Unencum.< |
|--------------|--|-----------|--|--|-----------------|---------------------------------|------------|--|--|-----------|
|--------------|--|-----------|--|--|-----------------|---------------------------------|------------|--|--|-----------|

**Exhibit F**

**STATE OF  
GENERAL**

**Balance Sheet, Showing Conditions at June 30, 1946, with  
Two-Year Period**

**ASSETS**

|  |                 |                        |
|--|-----------------|------------------------|
| Cash with State Treasurer—June 30, 1946.....   | \$ 7,845,836.76 | \$                     |
| Rotary Fund—Subject to Withdrawal on Sight Drafts issued by bonded<br>Disbursing Officers..... | 20,148.88       | 7,865,984.65           |
| Inventory—Materials and supplies on hand, Bureau of Supplies.....                              |                 | 8,141.48               |
| Taxes Receivable (Uncollected Balance, July 1, 1945).....                                      | 109,244.69      |                        |
| Ad Valorem Tax Assessment—1945-1946.....   | 3,500,002.68    |                        |
| Less: Ad Valorem Tax Collected.....  | 1,541,813.63    | 2,067,433.74           |
| Estimated Revenues—July 1, 1945 to June 30, 1947, Excluding Ad Valorem<br>Tax Levied.....      | 16,977,324.80   |                        |
| Less: Revenue Collections July 1, 1945 to June 30, 1946.....                                   | 8,488,662.40    | 8,488,662.40           |
| Estimated Restricted Departmental Receipts subject to direct appropriation.....                | 361,311.20      |                        |
| Less: Collections July 1, 1945 to June 30, 1946.....   | 180,655.60      | 180,655.60             |
| Balance of Budget Estimated Revenue Ending June 30, 1947.....                                  |                 | 10,736,751.74          |
| <b>TOTAL ASSETS.....</b>   |                 | <b>\$18,610,877.87</b> |

NOTE 1.—Estimated revenues and collections will exceed the actual appropriations and grants for the twenty-four months (ending June 30, 1947) in the amount of \$5,247,691.28. The estimated revenues include the uncollected Ad Valorem Tax levied in 1946. The estimated revenues were based on the actual collections received during the period July 1, 1945 to June 30, 1946.

**IDAHO  
FUND**

**Respect to Budgetary Estimates and Authorizations for the  
Ending June 30, 1947**

**LIABILITIES, RESERVES, APPROPRIATIONS, AND FUND BALANCE**

|  |  |                |                        |
|--|--|----------------|------------------------|
| <i>Liabilities:</i>  |  |                |                        |
| Outstanding Regular Warrants.....  |  | \$ 205,594.69  | \$                     |
| Outstanding Orders, including estimates for Utilities and other outside<br>services..... |  | 228,371.40     | 433,966.09             |
| <i>Appropriations:</i>   |  |                |                        |
| Unallotted Appropriations (Note 2).....  |  | 6,360,252.99   |                        |
| Appropriation Allotments.....  |  | 3,752,250.46   |                        |
| Appropriated Restricted Departmental Receipts.....                                       |  | 180,655.60     |                        |
| Appropriation Special Reserve.....   |  | 972,026.47     |                        |
| Continuing Appropriations.....   |  | 20,117.08      |                        |
|  |  |                | \$11,285,302.60        |
| <i>Less:</i>   |  |                |                        |
| Expenditures.....  |  | \$3,747,034.07 |                        |
| Adjustment for Outstanding Orders.....   |  | 32,504.63      | 3,779,538.70           |
|  |  |                | 7,505,763.90           |
| Authorized Grants to Other Funds.....  |  | 9,790,373.00   |                        |
| Less: Grants Transferred to Other Funds.....   |  | 4,397,065.28   |                        |
|  |  |                | 5,393,307.72           |
| Balance to be Transferred.....   |  |                | 12,899,071.62          |
| <i>Fund Balance:</i>   |  |                |                        |
| <i>Reserve—</i>  |  |                |                        |
| Reserve for Investment in Inventories.....   |  | 10,000.00      |                        |
| Reserve for Rotary Funds.....  |  | 20,148.88      | 30,148.88              |
| <i>Free Balance—</i>   |  |                |                        |
| Balance at July 1, 1945.....   |  | 5,701,315.79   |                        |
| Estimated Decrease as of July 1, 1947.....   |  | 453,624.51     |                        |
| (Note 1).....  |  |                | 5,247,691.28           |
| <b>TOTAL LIABILITIES.....</b>  |  |                | <b>\$18,610,877.87</b> |

NOTE 2.—The original budgetary appropriation does not include any appropriation for the 29th Session of the Legislature. This item is provided for and is included in the unallotted appropriations as shown above in the estimated amount of \$135,000.00.

The estimated expenditures were based on the original budgetary appropriations that were made by the 28th Regular and Extraordinary Sessions, including the appropriations that were made for construction of buildings at the various Institutions in the amount of \$2,093,218.00.

**STATE OF  
Summary of Analysis of Appropriations**

**IDAHO  
General Fund at June 30, 1946**

| GOVERNMENTAL FUNCTION                     | Sch.<br>Ref. | Unencumbered<br>Appropriation<br>Balance<br>June 30, 1944 |
|---|--------------|---|
| <i>General Government:</i>                |              |   |
| Legislature.....                          | E- 1         | \$ 23,067.11  |
| Judiciary.....                            | E- 1         | 173,476.01  |
| Executive.....                            | E- 1         | 216,943.75  |
| Agriculture and Animal Industry.....      | E- 2         | 118,277.88  |
| Business Regulation.....                  | E- 3         | 89,904.12   |
| Conservation and Recreation.....          | E- 4         | 78,802.25   |
| Correction (Adult).....                   | E- 5         | 71,423.00   |
| Education.....                            | E- 6         | 1,379,342.37  |
| Health.....                               | E- 7         | 144,006.56  |
| <i>Public Welfare:</i>                    |              |   |
| Veterans' Welfare Commission.....         | E- 8         | 35,360.17   |
| Charitable Institutions.....              | E- 8         | 426,378.79  |
| Public Works and Highways.....            | E- 9         | 66,217.32   |
| Public Lands and Investments.....         | E-10         | 153,694.64  |
| Protection of Persons and Property.....   | E-11         | 95,614.61   |
| Tax Administration.....                   | E-12         | 101,194.76  |
| Miscellaneous Governmental Activity.....  | E-13         | 24,437.00   |
| Miscellaneous Claims and Awards.....      | E-14         | 4,550.00  |
| Support of Non-Governmental Agencies..... | E-17         | 12,870.75   |
| <b>TOTALS.....</b>                        |              | <b>\$ 3,215,561.09</b>                                    |

| ADDITIONS                          |                      |  | Total<br>Available     | DEDUCTIONS                          |                                    |                                 | Unencum.<br>Approp'r'n<br>Balances |
|------------------------------------|----------------------|--|------------------------|-------------------------------------|------------------------------------|---------------------------------|------------------------------------|
| Beginning<br>Outstanding<br>Orders | Direct<br>Receipts   | Authorized<br>Appropriation<br>Curr. Bien. |                        | Lapsed<br>Appropriation<br>Balances | Total<br>Expenditures<br>24 Months | Ending<br>Outstanding<br>Orders |                                    |
| \$.....                            | \$ 12.61             | \$ 156,421.76                              | \$ 179,501.48          | \$ 20,894.77                        | \$ 126,843.92                      | \$.....                         | \$ 31,762.79                       |
| .....                              | .....                | 372,370.00                                 | 545,846.01             | 10,248.14                           | 337,718.48                         | 1,400.00                        | 196,479.39                         |
| 1,698.75                           | 372.24               | 392,397.00                                 | 611,411.74             | 29,270.49                           | 365,686.17                         | 1,375.09                        | 215,079.99                         |
| 32,726.63                          | 217.93               | 347,500.00                                 | 498,722.44             | 19,415.29                           | 239,889.86                         | 1,653.31                        | 237,763.98                         |
| 160.30                             | 830.42               | 206,350.00                                 | 297,244.84             | 20,082.03                           | 154,099.04                         | 325.81                          | 122,737.96                         |
| 230.13                             | .....                | 227,280.50                                 | 306,312.88             | 29,383.61                           | 103,028.48                         | 2,861.96                        | 171,038.83                         |
| 3,931.93                           | 184,319.51           | 240,918.00                                 | 500,592.44             | 3,950.86                            | 358,911.81                         | 8,079.36                        | 129,650.41                         |
| 32,576.06                          | 152,154.77           | 4,035,472.76                               | 5,599,545.96           | 102,343.80                          | 2,971,487.39                       | 98,540.16                       | 2,427,174.61                       |
| 6,503.68                           | 1,413.72             | 370,767.50                                 | 522,691.46             | 11,043.16                           | 273,518.39                         | 3,190.09                        | 234,939.82                         |
| .....                              | .....                | .....                                      | .....                  | .....                               | .....                              | .....                           | .....                              |
| <b>\$ 150,247.73</b>               | <b>\$ 403,047.92</b> | <b>\$10,618,979.77</b>                     | <b>\$14,387,836.51</b> | <b>\$ 412,450.83</b>                | <b>\$ 6,835,723.46</b>             | <b>\$ 225,381.38</b>            | <b>\$ 6,914,280.84</b>             |

## STATE OF IDAHO

## Exhibit G

**Analysis of Bond Indebtedness of the State, Showing Changes in the Outstanding Obligations,  
Twenty-Four Months Period Ending June 30, 1946**

| NAME OF ISSUE                                 | Series | Rate    | Balances Outstanding June 30, 1944 | CHANGES              |                     | Balances Outstanding June 30, 1946 |
|---|--------|---------|------------------------------------|----------------------|---------------------|------------------------------------|
|   |        |         |                                    | Issues               | Redemptions         |                                    |
| Capitol Building Refunding.....               | 1925   | 4 1/4 % | \$ 25,000.00                       | \$ 25,000.00         | \$.....             |                                    |
| Idaho State Institutions Construction.....    | 1940   | 1 1/2 % | 240,000.00                         | 240,000.00           | \$.....             |                                    |
| Idaho State Institutions Improvement.....     | 1941   | 1 3/8 % | 409,100.00                         | 409,100.00           | \$.....             |                                    |
| State General Refunding.....                  | 1925   | 4 1/4 % | 500.00                             | 500.00               | \$.....             |                                    |
| State Highway Refund, First Issue.....        | 1925   | 4 1/2 % | 11,000.00                          | 11,000.00            | \$.....             |                                    |
| State Tuberculosis Hospital.....              | 1941   | 2 1/2 % | 85,000.00                          | 85,000.00            | \$.....             |                                    |
| Treasury Notes (Toll Bridge Acquisition)..... | 1939   | 1 1/4 % | 184,000.00                         | 147,000.00           | 37,000.00           |                                    |
| 1943 Idaho Code Fund.....                     | 1943   | 2 1/2 % | 43,000.00                          | 9,000.00             | 34,000.00           |                                    |
| <b>TOTAL.....</b>                             |        |         | <b>\$ 997,600.00</b>               | <b>\$ 926,600.00</b> | <b>\$ 71,000.00</b> |                                    |

NOTE.—Refer to Schedule E-15 for data relative to changes in the specific funds from which payments were made for interest and redemptions of bonds.

Refer to Schedule E-16 for data relative to activities during period in the construction funds which derived proceeds from certain bond issues listed in the above analysis.

## STATE OF IDAHO

## Exhibit H

**Analysis of Taxes Due From Counties Under Levies for the Years 1941-1944-1945, At June 30, 1946**

| NAME OF COUNTY     | Balance Due 1941 Levy | 1944 Levy              | 1945 Levy              | COLLECTIONS FROM COUNTIES |                        |                        | Balance Due From Counties 1945 |
|--------------------|-----------------------|------------------------|------------------------|---------------------------|------------------------|------------------------|--------------------------------|
|                    |                       |                        |                        | 1941                      | 1944                   | 1945                   |                                |
| Ada.....           | \$.....               | \$ 94,006.50           | \$ 180,725.32          | \$.....                   | \$ 94,006.50           | \$ 125,689.44          | \$ 55,035.88                   |
| Adams.....         |                       | 9,635.15               | 16,826.06              |                           | 9,635.15               | 16,326.06              | 500.00                         |
| Bannock.....       |                       | 70,379.96              | 133,461.62             |                           | 70,379.96              | 133,461.62             | .....                          |
| Bear Lake.....     |                       | 21,582.07              | 39,378.47              |                           | 21,582.07              | 28,378.47              | 11,000.00                      |
| Benewah.....       |                       | 11,530.30              | 22,356.48              |                           | 11,530.30              | 11,178.25              | 11,178.23                      |
| Bingham.....       |                       | 42,328.09              | 77,760.15              |                           | 42,328.09              | 38,880.08              | 38,880.07                      |
| Blaine.....        |                       | 19,319.23              | 33,382.79              |                           | 19,319.23              | 25,382.79              | 8,000.00                       |
| Boise.....         |                       | 6,565.49               | 11,477.33              |                           | 6,565.49               | 11,477.33              | .....                          |
| Bonner.....        |                       | 25,592.60              | 48,940.98              |                           | 25,592.60              | 24,809.63              | 24,131.35                      |
| Bonneville.....    |                       | 54,415.54              | 104,913.88             |                           | 54,415.54              | 64,913.88              | 40,000.00                      |
| Boundary.....      |                       | 12,397.62              | 24,418.69              |                           | 12,397.62              | 21,160.93              | 3,257.76                       |
| Butte.....         | .73                   | 6,075.52               | 10,365.03              | .73                       | 6,075.52               | 10,365.03              | .....                          |
| Camas.....         |                       | 8,204.14               | 14,644.83              |                           | 8,204.14               | 14,644.83              | .....                          |
| Canyon.....        |                       | 66,232.11              | 128,442.98             |                           | 66,232.11              | 68,442.98              | 60,000.00                      |
| Caribou.....       |                       | 16,014.92              | 29,789.19              |                           | 16,014.92              | 16,198.83              | 13,590.36                      |
| Cassia.....        |                       | 22,939.54              | 41,113.16              |                           | 22,939.54              | 41,112.16              | 1.00                           |
| Clark.....         |                       | 10,339.46              | 17,783.23              |                           | 10,339.46              | 8,892.79               | 8,890.44                       |
| Clearwater.....    |                       | 14,571.98              | 26,881.83              |                           | 14,571.98              | 13,672.87              | 13,208.96                      |
| Custer.....        |                       | 10,096.86              | 16,119.31              |                           | 10,096.86              | 16,119.31              | .....                          |
| Elmore.....        | .09                   | 21,242.24              | 39,008.51              | .09                       | 21,242.24              | 20,776.04              | 18,232.47                      |
| Franklin.....      |                       | 21,879.46              | 40,637.40              |                           | 21,879.46              | 35,848.27              | 4,789.13                       |
| Fremont.....       | .86                   | 20,749.68              | 39,011.32              | .86                       | 20,749.68              | 36,784.75              | 2,226.57                       |
| Gem.....           |                       | 12,961.64              | 25,217.51              |                           | 12,961.64              | 12,898.53              | 12,318.98                      |
| Gooding.....       |                       | 22,123.57              | 40,126.51              |                           | 22,123.57              | 40,126.51              | .....                          |
| Idaho.....         |                       | 29,272.89              | 52,778.14              |                           | 29,272.89              | 52,778.14              | .....                          |
| Jefferson.....     |                       | 20,793.56              | 38,134.80              |                           | 20,793.56              | 19,067.40              | 19,067.40                      |
| Jerome.....        |                       | 20,970.60              | 38,825.31              |                           | 20,970.60              | 37,771.32              | 1,053.99                       |
| Kootenai.....      |                       | 31,702.00              | 60,809.33              |                           | 31,702.00              | 30,451.13              | 30,358.20                      |
| Latah.....         |                       | 37,574.98              | 71,621.28              |                           | 37,574.98              | 59,725.85              | 11,895.43                      |
| Lemhi.....         |                       | 13,627.46              | 23,923.55              |                           | 13,627.46              | 23,923.55              | .....                          |
| Lewis.....         |                       | 16,803.57              | 31,500.70              |                           | 16,803.57              | 25,759.98              | 5,740.72                       |
| Lincoln.....       |                       | 16,017.40              | 29,198.04              |                           | 16,017.40              | 14,599.02              | 14,599.02                      |
| Madison.....       |                       | 14,571.36              | 28,046.62              |                           | 14,571.36              | 25,095.56              | 2,951.06                       |
| Minidoka.....      |                       | 19,532.65              | 35,813.48              |                           | 19,532.65              | 35,048.79              | 764.69                         |
| Nez Perce.....     |                       | 41,079.60              | 79,130.96              |                           | 41,079.60              | 50,826.75              | 28,304.21                      |
| Oneida.....        |                       | 11,421.37              | 21,317.83              |                           | 11,421.37              | 17,317.83              | 4,000.00                       |
| Owyhee.....        |                       | 17,589.83              | 28,875.04              |                           | 17,589.83              | 16,544.60              | 12,330.44                      |
| Payette.....       |                       | 14,554.19              | 26,939.14              |                           | 14,554.19              | 26,939.14              | .....                          |
| Power.....         |                       | 21,052.95              | 39,553.86              |                           | 21,052.95              | 19,776.95              | 19,776.91                      |
| Shoshone.....      |                       | 55,232.30              | 106,626.42             |                           | 55,232.30              | 75,253.90              | 31,372.52                      |
| Teton.....         |                       | 6,273.69               | 12,224.03              |                           | 6,273.69               | 12,224.03              | .....                          |
| Twin Falls.....    |                       | 73,637.33              | 136,720.01             |                           | 73,637.33              | 68,360.01              | 68,360.00                      |
| Valley.....        |                       | 16,386.20              | 29,458.47              |                           | 16,386.20              | 26,176.34              | 3,282.13                       |
| Washington.....    |                       | 20,302.91              | 36,399.75              |                           | 20,302.91              | 36,399.75              | .....                          |
| <b>TOTALS.....</b> | <b>\$ 1.68</b>        | <b>\$ 1,119,580.51</b> | <b>\$ 2,090,679.34</b> | <b>\$ 1.68</b>            | <b>\$ 1,119,580.51</b> | <b>\$ 1,511,581.42</b> | <b>\$ 579,097.92</b>           |

| NAME OF TAX                            | Balance Due 1941 Levy | 1944 Levy              | 1945 Levy              | COLLECTION FROM COUNTIES |                        |                        | Balance Due From Counties 1945 |
|--|-----------------------|------------------------|------------------------|--------------------------|------------------------|------------------------|--------------------------------|
|  |                       |                        |                        | 1941                     | 1944                   | 1945                   |                                |
| Ad Valorem.....                        | .73                   | \$ 514,867.09          | \$ 2,000,002.68        | \$ .73                   | \$ 514,867.09          | \$ 1,432,569.67        | \$ 567,433.01                  |
| Public Bldg. Interest and Sinking..... | .09                   |                        |                        | .09                      |                        |                        | .....                          |
| General Interest and Sinking.....      | .86                   | 514,867.09             |                        | .86                      | 514,867.09             |                        | .....                          |
| Predatory Animal.....                  |                       | 35,891.09              | 47,995.15              |                          | 35,891.09              | 42,653.36              | 5,341.79                       |
| Sheep Inspection.....                  |                       | 17,945.55              | 7,999.24               |                          | 17,945.55              | 7,007.20               | 992.04                         |
| Bee Inspection.....                    |                       | 1,473.53               | 1,544.10               |                          | 1,473.53               | 1,273.48               | 270.62                         |
| Livestock Disease Control.....         |                       | 34,536.16              | 33,138.17              |                          | 34,536.16              | 28,077.71              | 5,060.46                       |
| <b>TOTALS.....</b>                     | <b>\$ 1.68</b>        | <b>\$ 1,119,580.51</b> | <b>\$ 2,090,679.34</b> | <b>\$ 1.68</b>           | <b>\$ 1,119,580.51</b> | <b>\$ 1,511,581.42</b> | <b>\$ 579,097.92</b>           |